



Nebraska Department of Revenue

Annual Report

Year of 2004

Mary J. Egr Edson, State Tax Commissioner

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HOW TO REACH US

For Nebraska Taxpayer Assistance

Contact your local regional office listed below or call 1-800-742-7474 (toll free in NE and IA),

Lincoln residents call 471-5729

Web site: www.revenue.ne.gov

For Nebraska Motor Fuels Taxpayer Assistance

Dial toll free 1-800-554-FUEL (1-800-554-3835), Lincoln residents call 471-5730

Web site: www.revenue.ne.gov/fuels

For Nebraska Charitable Gaming Assistance

Call toll free 1-877-564-1315, Lincoln residents call 471-5937

Web site: www.revenue.ne.gov/gaming

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THE NEBRASKA DEPARTMENT OF REVENUE

The Nebraska Department of Revenue was created effective January 1, 1970, with the State Tax Commissioner as its chief executive officer. The Office of the Tax Commissioner was created under the Nebraska Constitution in 1920.

The State Tax Commissioner is responsible for the administration of Nebraska revenue laws. Tax programs administered by the State Tax Commissioner include, but are not limited to, income tax, sales and use tax, motor fuels taxes, and numerous miscellaneous taxes.

The Nebraska Department of Revenue strives to provide taxpayers with the most efficient and economical administration of the Nebraska revenue laws.

The Nebraska Department of Revenue is comprised of the Administration and integrated service areas.

Administration

Administration includes the State Tax Commissioner, Finance and Management Services Director, Hearing Officer, Personnel Administrator, Legislative Liaison, Special Assistants, and Administrative Assistant to the State Tax Commissioner. They provide the administrative support necessary for carrying out the directives of the State Tax Commissioner.

Audit Services

Audit Services conducts audits on the books and records of taxpayers to ensure they are in compliance with the tax laws; audits the Auditor of Public Accounts; administers the Economic Incentive Programs; and participates in informational exchanges with other tax authorities.

Audit Services conducts audits for all tax programs except those administered by the Charitable Gaming and Motor Fuels Service Areas of the department. Offices are maintained in Lincoln, Omaha, Kearney, Norfolk, and Scottsbluff. This is necessary since we generally conduct the audit at the location of the taxpayer's records. Our auditors travel to locations outside of Nebraska when the location of the records makes it necessary.

In the administration of the Economic Incentive Programs, we provide education to taxpayers on benefits available; answer technical questions from taxpayers; prepare agreements with taxpayers allowing for the use of the incentives; review claims for benefits; and audit the records of the taxpayer to ensure compliance. In addition, we prepare an annual report to the Nebraska Legislature on the Economic Incentive Programs.

We implement and monitor a contract for audit services provided by the Multistate Tax Commission, and participates in information exchange with the Midwest Border States Tax Compact, the Internal Revenue Services and other states.

Charitable Gaming

The function of Charitable Gaming Services is to regulate and oversee all charitable gaming activities in Nebraska, ensuring fair play, ensuring revenues are accurately accounted for and used for those purposes allowed by law, and collecting taxes on charitable gaming activities. Bingo, lottery by pickle card, and lottery and raffle activities conducted by nonprofit organizations, county and city lottery (keno), conducted by counties, cities, and villages, and gift enterprise activities are all regulated by this area.

Responsibilities of this area include licensing of participants, conducting audits of licensees, inspection of charitable gaming operations, testing and approval of gaming equipment, and the development of necessary forms, regulations and legislative proposals. This area also represents the department at administrative hearings and assists the Attorney General and county attorneys in litigation involving charitable gaming related matters.

This area provides educational materials to the public and licensees outlining the statutory and regulatory provisions and reporting requirements necessary to properly conduct charitable gaming activities. Educational workshops are held periodically for licensees and training materials are developed and presented to licensees and potential licensees.

Finance and Management Services

Within Finance and Management Services, Finance prepares the state budget request in conjunction with the State Tax Commissioner, accounts for the day-to-day expenditures of the department and prepares monthly reports for management. Finance is also responsible for establishing and implementing internal accounting controls. They perform the cashiering function for all the cash and checks received by the Nebraska Department of Revenue.

The E-Commerce area provides all electronic commerce functions such as Electronic Funds Transfer (EFT), Voice Response Unit (VRU), Joint Electronic Filing (JELF), and Telefile for the department.

Systems and Micro Support Sections design, coordinate, and schedule all mainframe and LAN/WAN data processing operations within the Department of Revenue. These sections serve as the liaison between this agency and Information Management Services of the Department of Administrative Services. They analyze new and existing tax programs and develop systems in accordance with statutory requirements and departmental policy. A vital function of this area is implementing computer hardware and software improvements for the Department.

Investigative Services

Investigative Services serves as the investigative arm for the State Tax Commissioner and the entire Nebraska Department of Revenue, to include both external and internal investigations. As a result, Investigative Services works closely with Charitable Gaming, Lottery Services, Motor Fuels Services, Taxpayer Services, Revenue Operations, and Legal Services of the Department in conducting these investigations.

Investigative Services specific functions are to conduct investigations, some of which are pursued criminally, some administratively and some both criminally and administratively for the aforementioned areas; to conduct background investigations, both for prospective licensees, prospective vendors and department employees as related to the Lottery and Charitable Gaming Services; to conduct on-site inspections involving the printing of lottery tickets; to maintain a working relationship with law enforcement

agencies at all levels, including prosecuting attorneys; and to provide training to law enforcement.

Legal Services

Legal Services serves as internal legal counsel for the State Tax Commissioner and the entire agency. This area represents the Nebraska Department of Revenue during all stages of audit resolution and at all formal hearings before the State Tax Commissioner.

Legal Services is responsible for initiating and/or reviewing all legal documents, proposed legislation, regulations, revenue rulings, contracts, and forms for legal content. This area is the department's liaison with the state Department of Justice and assists the Attorney General's office in any litigation regarding revenue issues.

This area also monitors taxation at the federal level for impact on state tax revenue. It coordinates the exchange of tax information between the department and the Internal Revenue Service and other states' revenue departments. This area reviews tax information confidentiality laws and issues opinions to all employees concerning the confidentiality of revenue data. It also coordinates the implementation of new revenue laws and monitors the results in order to ensure the smooth functioning of new and existing administrative systems. Its duties also include responding verbally or in writing to the most difficult technical questions posed to this agency.

Legal assistance is provided to county officials in the administration of documentary stamp tax and the homestead exemption program. An up-to-date legal library is maintained within the department under the direction of Legal Services.

Lottery

The Nebraska Department of Revenue launched the Nebraska Lottery - the 37th Lottery in the nation - on September 11, 1993.

Initial lottery products consisted of instant ticket games which allow players to determine instantly if they have won a prize, and offer 1 in 5 odds of doing so. Planning began in October 1993 for the introduction of on-line games, such as the multi-state game Powerball, which began sales through Nebraska Lottery retail outlets on July 21, 1994.

Lottery personnel are organized into marketing, investigations, finance and accounting, and administrative units. This area's main offices are located in Lincoln, with Claim Centers within department field offices in Scottsbluff, Grand Island, North Platte, Norfolk, and Omaha.

The Nebraska Lottery recruits and licenses lottery retailers; develops, implements and reviews advertising and promotional campaigns; monitors lottery sales and collects net proceeds from lottery retailers; and develops necessary forms and procedures, rules, and legislation. The Lottery contracts for outside security, marketing, and game production services when necessary.

After prizes and expenses, lottery proceeds will be used to fund grants for special environmental projects, innovative education programs, and compulsive gamblers assistance - as specified by the Legislature.

Motor Fuels

The Motor Fuels regulates all motor fuel tax programs, including motor vehicle fuels (gasoline and gasohol), diesel fuel, and compressed fuel in addition to the Petroleum Release Remedial Action Fee program. Since January 2002, all motor fuel returns are filed via electronic data interchange (EDI).

For enforcement purposes, the division has dedicated auditors located in Lincoln, Omaha, and Kearney.

In order to most effectively service our licensees, each is assigned an Account Representative who provides them personalized assistance in all aspects of motor fuel tax compliance. Toll-free WATS access is also provided for the convenience of all licensees.

Research

Research Services prepares revenue estimates and cash flow projections for use by the State Tax Commissioner and the Nebraska Legislature. Forecasting models have been developed by Research Services and are updated periodically. Services provided by Global Insight, Inc. are utilized in making forecasts of national trends that affect Nebraska's economic activity. This information is used by the Nebraska Economic Forecasting Advisory Board at their meetings to set General Fund revenue estimates.

Research Services analyzes information and prepares reports regarding all tax programs administered by the department. Published reports include the Annual Report of the Nebraska Department of Revenue, the annual report of Aid to Local Governmental Subdivisions, and the Tax Expenditure Report. This area provides estimates of the fiscal impact of proposed legislation on state revenue.

Research Services also allocates the state aid payments to counties, cities and natural resource districts under the provisions of the aid to local government programs.

Revenue Operations

Revenue Operations is responsible for receiving and processing the returns, monies, and refunds for most tax programs administered by the Nebraska Department of Revenue. Specialized areas such as Motor Fuels, Charitable Gaming, and Lottery provide the processing functions for their respective tax programs. The larger, broad-based tax programs, such as sales tax and income tax, have all tax applications, returns, reports, claims, and refunds processed by Revenue Operations.

This area is organized into six functional sections. These are Initial Operations, Validation, Clearance, Imaging, Teleprocessing, and Post Processing. All tax returns flow through an established processing cycle which utilizes the functions of each of these areas.

Initial Operations receives all incoming documents through the mail or other receiving areas. Mail is removed from the envelopes and is sorted and batched. Returns and remittances are then validated which creates a computerized control record for these documents and initializes financial reporting functions. Checks are imaged and sent to Finance where they are prepared for deposit and the accounting function is performed. Most mail received by the department flows through this section.

Tax returns, applications, and refund claims that need review are sent to the Clearance area where they are checked and edited for those error conditions that are outside the scope of the computer processing programs. Problems are resolved through internal research or communication with taxpayers. This area processes applications for tax programs that require a license to collect and remit state taxes and

Overview

also prepares certificates for those programs that do not require a license, but need an identification number to file taxes. Refund requests for non-income tax programs and the applications for homestead exemption from property tax are other functions of this area. Accounts are verified to ensure that the refund or exemption claimed is correct and complies with statutes and regulations.

After review, the tax returns and documents are routed to Teleprocessing where detailed information from each return is entered into the taxpayer's computerized account. This data is merged with preliminary information that was entered in the validation area to create a complete computerized record of each return received.

All tax returns and documents are then imaged which creates a digital image of the document or tax return. Through the use of a sophisticated computerized image retrieval system, employees of the department are able to instantaneously retrieve an imaged tax return or document through a PC at their individual work station. After imaging, the returns are transferred to a long-term storage site and eventually destroyed according to a specified retention schedule. Recycling of these resources are utilized wherever possible.

After data entry and imaging, the returns are sent to Post Processing where any errors are detected, corrected, and resolved through highly automated processing programs that check for a myriad of possible errors or conditions that need further analysis. Electronically filed tax returns are passed through those same programs to check for errors and accuracy. Errors that are detected by these computerized programs are corrected through PC's at individual work stations using on-line error resolution programs. These corrections may result in the issuance of notices of balance dues or changes in refunds.

Special Services

Special Services provides the forms and publication design services to all departmental offices. Other

services provided to the department are purchasing and office supplies, security, telecommunication, transportation, forms and equipment inventory, office layout and design, and maintenance of office machines and other equipment.

Taxpayer Services

Taxpayer Services provides taxpayer assistance and education, enforcement of the tax laws, and tax collection services. It also informs taxpayers of their rights and responsibilities under the state's tax laws and assists them in preparing returns for all tax programs. It coordinates communication between taxpayers and the department through offices located in Lincoln, Omaha, Grand Island, Norfolk, North Platte, and Scottsbluff.

Taxpayers' Assistance answers inquiries and provides instructions on preparing state tax returns, application of state tax statutes, rules, regulations, and policies. Taxpayers receive specialized attention through the availability of an automated telephone response system. The status of a current year individual income tax refund may be accessed through this system 24 hours a day, seven days a week.

The area takes corrective action when there are failures or irregularities in registration and reporting. The compliance area is responsible for obtaining the payment of delinquent taxes and securing the filing of nonfiled returns for all of the tax programs administered by the Department of Revenue, except motor fuels taxes.

Taxpayer Services enhances compliance efforts by developing and presenting tax-related educational programs. This area provides tax information and offers training to taxpayers through industry association meetings, civic organizations, tax practitioners, and community colleges statewide.

2004 REVENUE REVIEW

In 2004, 89.3 percent of all tax revenue collected by the State of Nebraska was collected by the Nebraska Department of Revenue. Tax collections for the year were \$3,519 million, an increase of \$336 million or 10.6 percent above 2003. The receipts from permits, fees, and licenses collected by the department were \$325 thousand, an increase of 23.5 percent from the previous year.

Over three-quarters of the department's net tax receipts in 2004 were from state sales tax and income taxes. Net individual income tax receipts increased \$147 million to \$1,296 million in 2004, an increase of 12.8 percent from 2003. Net receipts from corporation income tax were \$188.7 million in 2004, up \$46.3 million or 32.6 percent from 2003. Net state sales and use tax receipts for 2004 totaled \$1,181 million, an increase of \$104.6 million or 9.7 percent above 2003. Sales tax receipts included \$160.1 million of sales tax on motor vehicles.

The largest share of tax revenue is deposited in the State General Fund. General Fund revenue sources accounted for 77.3 percent of the total revenue collected by the Department of Revenue in 2004. Sales and income taxes are the primary sources of General Fund revenue.

Motor fuels taxes and sales tax on motor vehicles are deposited in state highway funds. Revenue deposited in the Highway Trust Fund, Highway Allocation Fund, and the Highway Cash Fund accounted for 12.7 percent of revenue collections.

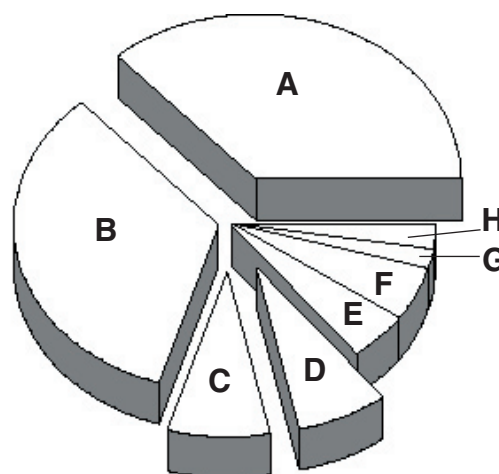
In 2004, 7.6 percent of revenue collections were distributed to local governments. City sales tax and county lodging tax are collected by the Nebraska Department of Revenue and distributed directly to cities and counties.

Revenue deposited in other governmental funds accounted for the remaining 2.4 percent of collections.

The major state revenue sources are described beginning on page 8. The descriptions include the basis and current tax rate, due dates of reports and payments, administering agencies or officials, and the manner of distribution of each tax or fee.

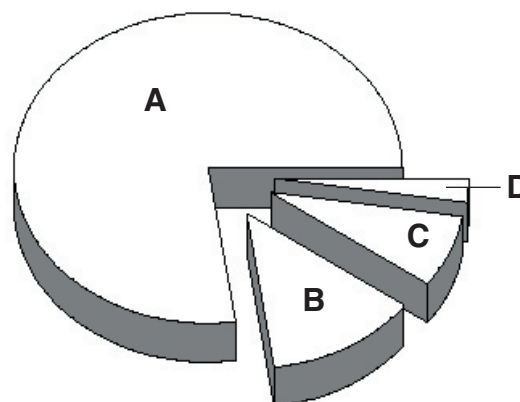
Sources of Revenue

A	Individual Income Tax	36.8%
B	State Sales and Use Tax	33.6%
C	Motor Fuels Taxes.....	8.1%
D	City Sales Tax	7.3%
E	Sales Tax on Motor Vehicles	4.6%
F	Corporation Income Tax.....	5.4%
G	Cigarette Tax.....	1.9%
H	Other Collections	2.3%



Distribution of Revenue

A	General Fund.....	77.3%
B	Highway and Road Funds*	12.7%
C	Local Governments	7.6%
D	Other Funds.....	2.4%



* Includes the Highway Trust Fund, Highway Allocation Fund, and Highway Cash Fund

2004 REVENUE LEGISLATION

The following is a summary of the major legislation passed by the 2004 Legislature that relates to taxes collected by the Nebraska Department of Revenue.

SALES AND USE TAX

Sales and Use Tax Exemption

Beginning October 1, 2004, purchases by Intermediate Care Facilities for the Mentally Retarded are exempt from tax. (LB 841)

Agricultural Machinery

Beginning October 1, 2004, sales of qualifying agricultural machinery and equipment no longer require the special documentation, Form 13AG, but may be documented with a regular Form 13. (LB 841)

Telephone, Telegraph, Cable TV, and Mobile Telecommunications Services

The labor involved to install, construct, service, or remove property used in conjunction with these utility services continues to be taxable. Prior to July 1, 2004, the labor was subject to tax as the installation of utility services. Beginning July 1, 2004, the labor is subject to tax as contractor labor. The taxation of the building materials used in providing these services will follow the rules for contractors and will depend on whether the materials are annexed to real estate or remain tangible personal property after installation. (LB 1017)

Contractors

Several changes were made to the rules governing sales tax on contractor labor. These changes became effective on July 1, 2004:

- Contractors will be permitted to sell their contractor labor tax-free to another contractor;
- Option 2 and Option 3 contractors will collect sales tax on a statutorily set percentage of the total sales price for building materials and construction services;

- Sales tax will be reported when the payments for contractor labor are received; and
- Projects involving a tax-exempt major renovation for commercial and industrial building require prior approval from the Department and payment of a \$500 fee. (LB 1017)

INCOME TAX

Statute of Limitation

For statute of limitation purposes, the due date for filing an income tax return is not affected by the granting of an automatic extension for filing the return. Effective July 16, 2004. (LB 955)

Nonhighway Use Motor Fuels

The income tax credit for nonhighway use of motor vehicle fuels has been eliminated and replaced with a direct refund provision. The claim for refund must be filed with the Motor Fuels Division. Operative for tax years ending on and after January 1, 2005. (LB 983)

MISCELLANEOUS

Amnesty

From August 1, 2001 through October 31, 2004, a tax amnesty program will be in effect for all tax programs administered by the Department of Revenue. To be eligible for amnesty, an application must be filed with and accepted by the Department, returns must be filed for each tax period for which amnesty is requested, and payment must be made of all taxes for which amnesty is requested. Interest and penalty will not apply to tax payments made under an approved amnesty application. (LB 1017)

Tax Incentives

Companies receiving benefits under the Ethanol Development Act are excluded from receiving benefits under the Employment and Investment Growth Act and the Invest Nebraska Act. Effective for applications received on or after April 16, 2004. (LB 479)

The definition of taxpayer for the Employment and Investment Growth Act is expanded to include pass-through entities (partnerships, S corporations, limited liability companies or joint ventures) when the partners, shareholders, members, or owners representing at least 90 percent of the ownership of such entity, are subject to sales and income taxes. Effective April 16, 2004. (LB 1065)

Nonresident Contractors

The registration and bonding requirements for nonresident contractors are extended to include

labor brokers providing or arranging for labor on projects in this state. Effective April 16, 2004. (LB 1017)

Homestead Exemption

For applications filed in 2004 and after, the definition of a multiple amputee was changed for certain veterans eligible for exemption. (LB 986)

ESTATE TAX

The estate tax rates have been changed for decedents dying on or after July 1, 2003. (LB 1034)

NEBRASKA REVENUE SOURCES

Source: INCOME TAX

Basis and Rate: For individuals, the tax is calculated using a four bracket, graduated rate schedule based on Nebraska taxable income. The tax rates range from 2.56 percent to 6.84 percent. Income brackets and rates are displayed on page 17.

The corporation income tax rate is 5.58 percent of the first \$50,000 of Nebraska taxable income and 7.81 percent of income over \$50,000.

Due Date: Returns and payments are due on the federal return and payment dates. Withholding returns and payments are due the last day of the month following the preceding annual or quarterly reporting period and the 15th day of the month following the preceding monthly reporting period.

Administered by: Nebraska Department of Revenue

Distribution: General Fund

Source: FINANCIAL INSTITUTIONS TAX

Basis and Rate: The tax rate is 47 cents per \$1,000 average deposits, limited by the institution's net financial income multiplied by 3.81 percent.

Due Date: On or before the 15th day of the third month following the close of the taxable year of the financial institution.

Administered by: Nebraska Department of Revenue

Distribution: General Fund

Source: SALES AND USE TAX

Basis and Rate: The tax rate is 5.5 percent of the gross receipts from sales of tangible personal property and certain taxable services. Additional local option taxes of .5, 1, or 1.5 percent may be approved by local voters.

Due Date: Reports and payments are due the 25th day of the month for each preceding monthly, quarterly, or annual reporting period.

Administered by: Nebraska Department of Revenue

Distribution: State sales tax on motor vehicles, trailers, and semi-trailers is deposited in the Highway Trust Fund. All other state sales tax is deposited in the General Fund. State sales tax proceeds from the sale of motor vehicles, trailers, and semi-trailers that exceed 5 percent are deposited in the General Fund.

Source: AIRCRAFT FUELS TAX

Basis and Rate: The tax rate for aviation gasoline is 5 cents per gallon and the tax rate for aviation jet fuel is 3 cents per gallon. The tax on aircraft fuel used for licensed aircraft schools is refundable.

Due Date: Returns and payments are due on the 20th of each month for the preceding month.

Administered by: Nebraska Department of Revenue

Distribution: Department of Aeronautics Cash Fund

Source: ALCOHOLIC BEVERAGES TAX

Basis and Rate: The excise tax rates on alcoholic beverages are as follows: beer, 31 cents per gallon; all wines (except for wine produced in farm wineries), 95 cents per gallon; wine produced in farm wineries, 6 cents per gallon; alcohol and spirits, \$3.75 per gallon.

Due Date: Reports and payments are due the 25th of each month for the preceding month.

Administered by: Nebraska Liquor Control Commission

Distribution: General Fund

Source: CHARITABLE GAMING TAXES

Basis and Rate: The tax on bingo is 3 percent of gross receipts from each bingo occasion. The tax on pickle cards is 10 percent of the definite profit of each pickle card unit sold by a licensed distributor. The tax on county/city lotteries is 2 percent of the gross proceeds of each lottery. The tax on lotteries and raffles conducted by nonprofit organizations is 2 percent of the gross proceeds of each lottery with gross proceeds of more than \$1,000 or each raffle with gross proceeds of more than \$5,000.

Due Date: For organizations conducting bingo, a lottery, or a raffle, and for counties, cities or villages conducting a lottery, reports and payments are due the last day of the month for the preceding quarterly period. For pickle card distributors, reports and payments are due the last day of the month for the preceding monthly period.

Administered by: Nebraska Department of Revenue

Distribution: Forty percent of the tax is deposited in the Charitable Gaming Operations Fund. The remaining sixty percent of the tax is deposited in the General Fund. All unused operation funds will be transferred to the Compulsive Gamblers Assistance Fund. All lottery receipts are deposited in the State Lottery Operation Fund.

Source: CIGARETTE TAX

Basis and Rate: The cigarette tax rate is 64 cents on packages containing 20 or fewer cigarettes and 80 cents on packages containing 25 cigarettes. The basic rate is 1.7 cents per cigarette. The rate increase that was originally in effect for a two-year period was made permanent by LB 759.

Due Date: Reports are due the tenth of each month for the preceding monthly period.

Administered by: Nebraska Department of Revenue

Distribution: The cigarette tax is distributed as follows: General Fund, 21 cents reduced by \$3,000,000 (from July 1, 1994 to July 1, 2009) which is deposited in the Municipal Infrastructure Redevelopment Fund; Nebraska Outdoor Recreation Development Cash Fund, 1 cent; Department of Health and Human Services Finance and Support Cash Fund, 3 cents; Two cents is a fiscal year payment of \$1,000,000 to the City of Primary Class Development Fund (Lincoln) and \$1,500,000 to the City of Metropolitan Class Development Fund (Omaha); Building Renewal Allocation Fund, 7 cents; Information Technology Infrastructure Fund, 2 cents; Cash Reserve Fund, 28 cents.

Source: CORPORATION OCCUPATION TAX

Basis and Rate: The occupation tax amounts have doubled from their previous rates since they are now collected every two years. For domestic corporations, the tax rate is graduated, based upon the amount of domestic paid up capital stock. The tax rate ranges from \$26 for corporations with \$10,000 or less domestic capital stock, to \$23,990 for corporations with over \$100,000,000 of capital stock. For foreign corporations, the tax rate is based on the amount of property employed in Nebraska. The rate ranges from \$52 for foreign corporations with property valued at \$10,000 or less, to \$30,000 for foreign corporations with over \$20,000,000 of property in Nebraska. A fee of \$20.00 is levied against nonprofit corporations. Domestic and foreign corporation occupation taxes are due on a biennial basis and are collected in even numbered years. For non-profit corporations, the taxes are collected in odd numbered years.

Due Date: The reports and payments for domestic and foreign corporations are due March 1 and delinquent on April 15 of each even numbered year. Non profit biennial reports and payments are due April 1 and delinquent on June 1 of each odd numbered year.

Administered by: Secretary of State

Distribution: General Fund

Source: DOCUMENTARY STAMP TAX

Basis and Rate: Deeds are taxed at the rate of \$1.75 per \$1,000 of value or fraction thereof.

Due Date: Stamps are affixed prior to recording.

Administered by: The tax is collected by the County Register of Deeds then remitted to the Nebraska Department of Revenue.

Distribution: Counties retain 50 cents from each \$1.75 of tax collected. Twenty-five cents of the remaining \$1.25 will be credited to the Homeless Shelter Assistance Trust Fund and \$1.00 will be credited to the Affordable Housing Trust Fund.

Source: FIRE MARSHAL TAX

Basis and Rate: Gross direct writing premiums and assessments received for fire insurance on all business done in the state are subject to taxation. Foreign and alien insurance companies pay .75 percent; domestic mutual companies and assessment associations pay .375 percent.

Due Date: Payments are due annually by March 1.

Administered by: Department of Insurance

Distribution: Fire Insurance Tax Fund

Source: INSURANCE PREMIUM TAX

Basis and Rate: For all domestic and foreign companies (except fraternal beneficiary associations) the tax rate is 1 percent of the gross amount of direct writing premiums for business done in Nebraska, except that for group sickness and accident insurance the rate is .5 (five-tenths) percent.

Sources

Due Date: Payments are due annually by March 1. Quarterly prepayments of tax by all insurers with net tax liability for the previous tax year equal to or greater than \$4,000 are due April 15, June 15, and September 15. The tax paid must equal 25 percent of either (1) the total tax paid for the preceding taxable year or, (2) 80 percent of the actual tax due for the current taxable year.

Administered by: Department of Insurance

Distribution: Forty percent of the tax is deposited in the General Fund and 10 percent in the Mutual Finance Assistance Fund. The remaining fifty percent is deposited in the Insurance Tax Fund and distributed as follows: 10 percent less \$100,000 to the counties; \$100,000 to the Nebraska Local Government Innovation and Restructuring Fund; 30 percent to the Municipal Equalization Fund; and 60 percent to school districts.

Source: **LITTER FEE**

Basis and Rate: The fee applies to manufacturers, wholesalers and retailers with annual gross proceeds of at least \$100,000 from the sale of certain products. Retailers are required to pay the fee on sales of: (1) food for human consumption, beverages, soft drinks, carbonated water, liquor, wine, beer, and other malt beverages, unless sold by retailers solely for consumption indoors on the retailer's premises; (2) food for pet consumption; (3) cigarettes and other tobacco products; (4) household paper and household paper products; (5) cleaning agents; and (6) kitchen supplies. Manufacturers and wholesalers are required to pay the fee on sales of all of the items listed above for retailers, as well as glass containers, metal containers, and plastic or fiber containers made of synthetic materials.

The rate is \$175 per \$1,000,000 (.000175) of gross sales of products subject to the fee.

Due Date: Reports and payments are due October 1, for the preceding July 1 to June 30 period.

Administered by: Nebraska Department of Revenue

Distribution: Litter fees are deposited in the Nebraska Litter Reduction and Recycling Fund.

Source: **LODGING TAX**

Basis and Rate: The state tax rate is 1 percent of the gross receipts from charges for hotel occupancy. Counties may adopt an additional local tax of up to 4 percent.

Due Date: Reports and payments are due the 25th day of the month for each preceding monthly reporting period.

Administered by: Nebraska Department of Revenue

Distribution: The state lodging tax is deposited in the State Visitors Promotion Cash Fund. Receipts from the county lodging tax are paid to the County Visitors Promotion Fund and the County Visitors Improvement Fund.

Source: **MARIJUANA AND CONTROLLED SUBSTANCES TAX**

Basis and Rate: The tax is imposed for the possession or acquisition of marijuana and controlled substances in Nebraska. Payment of the tax does not provide immunity for a dealer from criminal prosecution under state or federal law. Tax rates are: for marijuana, \$100 per ounce or portion of an ounce; for controlled substances by weight, \$150 per gram or portion thereof; and for controlled substances not sold by weight, \$500 per each 50-dosage unit or portion of a unit.

Due Date: The tax must be paid to the Nebraska Department of Revenue immediately upon acquisition or possession of marijuana or controlled substances in Nebraska.

Administered by: Nebraska Department of Revenue

Distribution: Five percent of the proceeds are credited to the Marijuana and Controlled Substances Tax Administration Cash Fund. Of the remaining proceeds, 50 percent is returned to the county from which the proceeds originated for credit to the County Drug Law Enforcement and Education Fund of the county. All remaining funds, including those which did not originate in a county are credited to the Nebraska State Patrol Drug Control and Education Cash Fund.

Source: **MECHANICAL AMUSEMENT DEVICES TAX**

Basis and Rate: A license fee and occupation tax are imposed on operators and distributors of mechanical amusement devices, such as coin-operated video games. Beginning on January 1, 2000, no license fees are required. The occupation tax is \$35 per device placed in operation prior to July 1 of each year and \$20 per machine placed in operation on or after July 1 of each year.

Due Date: Occupation tax decals expire on December 31 of each year, regardless of when they were issued, and must be renewed on or before January 1.

Administered by: Nebraska Department of Revenue

Distribution: General Fund

Source: MOTOR FUELS TAX

Basis and Rate: The motor fuels fixed tax rate is 12.5 cents per gallon. Added to the fixed tax rate is the variable tax rate which is set semiannually beginning July 1, 1998. The variable portion of the tax rate is determined by multiplying the average statewide cost of motor vehicle fuels purchased by the State of Nebraska by the variable excise tax rate. The tax rate is also adjusted to offset the amount of revenue not collected due to the ethanol producer credit.

For 2004 the semiannual tax rates are as follows: January thru June - 24.8 cents; July thru December - 24.8 cents.

Due Date: All returns and payments are due on the 20th of each month for the preceding month.

Administered by: Nebraska Department of Revenue

Distribution: Two cents of the fixed portion of the motor fuels tax rate is credited to the Highway Allocation Fund. The remaining 10.5 cents of the fixed portion is credited to the Highway Trust Fund. Revenue generated by the variable portion of the tax rate is credited to Highway Cash Fund. Motor fuels tax revenue credited to the Highway Trust Fund is combined with other sources of highway user revenue and distributed to the Highway Cash Fund (53 1/3 percent) and the Highway Allocation Fund (46 2/3 percent). Highway Allocation Fund revenue is distributed 50 percent to cities and 50 percent to counties.

Source: MOTOR VEHICLE REGISTRATION FEES

Basis and Rate: Fees are imposed on new and renewal registrations of motor vehicles, trailers, motorcycles, semi-trailers, and snowmobiles. The fee varies depending on the type of vehicle registered. In addition to the registration fee, there is a \$1.50 charge to be credited to the Department of Motor Vehicles Cash Fund, a \$1.50 charge to be credited to the State Recreation Road Fund, and an issuance fee of \$2.00 (\$5.00 if the vehicle belongs to a nonresident) which is retained by the county. A \$30 fee for personalized message plates is credited to the Department of Motor Vehicles Cash Fund.

Due Date: For motor vehicles, the annual payment due date depends on the vehicle purchase date. For motor carriers, payments are due January 1.

Administered by: The fees are collected by the county treasurers, then remitted to the Department of Motor Vehicles.

Distribution: The remaining registration fees are credited to the Highway Trust Fund. The General Fund is credited with all driving record fees and driver reinstatement fees.

Source: ORGANIZATION AND QUALIFICATION FEES

Basis and Rate: A filing fee is imposed on Nebraska corporations at the time they file for Articles of Incorporation in order to qualify to do business in Nebraska. The fee is based on the amount of authorized capital stock.

Foreign corporations pay a filing fee plus miscellaneous charges to qualify to do business in Nebraska. A filing fee applies to nonprofit corporations and limited liability partnerships. Fees are also charged for filing of amendments to the articles of incorporation filing articles of dissolution, change of registered agent and other registration documents.

Due Date: For domestic corporations, fees are due at times of incorporation. For foreign corporations, fees are due at time of qualification or domestication. For limited liability partnerships, fees are due at times of organization.

Administered by: Secretary of State

Distribution: General Fund; except, two-thirds of domestic and corporate filing fees are credited to General Fund and one-third to Corporation Cash Fund.

Source: PARI-MUTUEL WAGERING TAX

Basis and Rate: No tax is imposed for meets conducted on Nebraska State Fairground property. For all other meets, amounts wagered over \$10,000,000 but less than or equal to \$73,000,000 are taxed at a rate of 2.5 percent. Amounts in excess of \$73,000,000 are taxed at a rate of 4 percent. A tax credit equal to 2 percent of the first taxable \$70,000,000 is allowed for capital improvements and maintenance. An additional tax of one-half of one percent is imposed on wagers placed by telephone.

Due Date: Reports and payments are due the tenth day of each month for the preceding month.

Administered by: Nebraska Department of Revenue

Distribution: The one-half percent tax on wagers placed by telephone is deposited in the Racing Commission's Cash Fund. All other revenue is deposited in the General Fund.

Source: PETROLEUM RELEASE REMEDIAL ACTION FEE

Basis and Rate: The fee is nine-tenths (.009) of one cent per gallon on gasoline and gasohol and three-tenths of one cent per gallon on other petroleum products.

Sources

Due Date: Reports and payments are due each on the 20th of each month for the preceding monthly period.

Administered by: Nebraska Department of Revenue

Distribution: An amount not exceeding \$28,000 is deposited in the Petroleum Release Remedial Action Collection Fund. The remainder is deposited in the Petroleum Release Remedial Action Cash Fund.

Source: SEVERANCE AND CONSERVATION TAX

Basis and Rate: The severance tax is based on the value of oil and gas severed. The rate is 2 percent for stripper wells, 3 percent for non-stripper wells, and 3 percent for natural gas. The conservation rate is .35 percent on the value of oil and gas severed.

Due Date: Reports and payments are due the last day of each month for the preceding month in which resources were severed.

Administered by: Nebraska Department of Revenue

Distribution: Tax on gas or oil severed from public school lands is deposited in the permanent school fund. For all other lands, 1 percent of the gross tax receipts is deposited in the Severance Tax Administration Fund, up to \$300,000 may be appropriated to the State Energy Office Cash Fund, up to \$30,000 may be appropriated to the Public Service Commission for administration of the Municipal Rate Negotiations Revolving Loan Fund, and the remainder is deposited in the permanent school fund. Revenue from the conservation tax is deposited in the Oil and Gas Conservation Fund.

Source: TIRE FEE

Basis and Rate: A fee of \$1.00 per tire is due on each retail sale in Nebraska of a qualified tire. The fee is also due on every tire included with a new vehicle, and every new tire a motor vehicle dealer places on a previously owned vehicle. Tires sold specifically for off-road use and recapped or regrooved tires are not subject to the fee.

Due Date: Reports and payments are due the 25th of each month for the preceding month.

Administered by: Nebraska Department of Revenue

Distribution: Fees are credited to the Waste Reduction & Recycling Incentive Fund.

Source: TOBACCO PRODUCTS TAX

Basis and Rate: The tax is imposed on the first owner of tobacco products imported, manufactured or sold in Nebraska. Tobacco products include those forms of tobacco other than cigarettes prepared as to be suitable for chewing or smoking. The tax rate is 20 percent of the net invoice price of the tobacco products.

Due Date: Reports are due the tenth of each month for the preceding monthly period.

Administered by: Nebraska Department of Revenue

Distribution: Tobacco Products Administration Cash Fund

Source: TRANSFER TAX (ESTATE AND GENERATION-SKIPPING TRANSFER TAX)

Basis and Rate: The transfer tax is comprised of an estate tax and a generation-skipping transfer tax. For estates of persons dying on or after January 1, 2003 and before July 1, 2003, the estate tax applies to filers of Federal Forms 706, 706NA, or 706-QDT, if the deceased was a resident of Nebraska or owned real property in Nebraska at the time of death. For estates of persons dying on or after July 1, 2003, the estate tax applies to estates with a federal taxable estate of one million dollars or more, regardless of whether or not a federal form is filed, if the deceased was a resident of Nebraska or owned real property in Nebraska at the time of death.

For estates of persons dying on or after January 1, 2003 and before July 1, 2003, the estate tax ranges from .8 percent for taxable estates between \$40,000 and \$90,000 to 16 percent for taxable estates greater than \$10,040,000. For estates of persons dying on or after July 1, 2003, the estate tax is 41 percent of taxable estates up to \$100,000 plus an additional tax of up to 16 percent of the excess amount over \$100,000.

The generation-skipping transfer tax applies to transfers in which a federal generation-skipping transfer tax is imposed, where the property of a Nebraska resident is transferred or distributed, or a nonresident transfers Nebraska real estate or any tangible personal property situated in Nebraska. The tax rate for generation-skipping transfers is 16 percent.

Due Date: Estate tax is due 12 months after the death of the decedent. Generation-skipping transfer tax is due on the due date for filing the related federal return.

Administered by: Nebraska Department of Revenue

Distribution: General Fund

Source: URANIUM SEVERANCE TAX

Basis and Rate: The tax is levied on the value of the uranium severed from the soil of Nebraska. A \$5,000,000 exemption is allowed before the tax is applied. The tax rate is 2 percent of the value of the uranium produced each year in excess of \$5,000,000 gross value.

Due Date: Reports and payments are due the last day of each month for the preceding month in which uranium was severed.

Administered by: Nebraska Department of Revenue

Distribution: General Fund

Source: WASTE REDUCTION AND RECYCLING FEE

Basis and Rate: The fee is \$25 for each business location with net taxable sales of tangible personal property of \$50,000 or more.

Due Date: Reports and payments are due October 1, for the preceding July 1 to June 30 period.

Administered by: Nebraska Department of Revenue

Distribution: Waste Reduction and Recycling Incentive Fund

MISCELLANEOUS STATE TAXES AND OTHER REVENUES

In addition to the taxes and fees mentioned above, Nebraska government receives money from numerous other minor sources. Various business and franchise taxes supply small amounts of revenue to the State General Fund each year. In addition, the state receives several million dollars annually from nontax revenue sources. Nontax revenue sources include license, permit, and inspection fees; income from state lands, buildings, and equipment; and some private sources. An important source of revenue is interest on the investment of state funds.

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State Funds Distributed to Local Government Subdivisions
Fiscal Years 2001-2002, 2002-2003, 2003-2004

CATEGORIES OF STATE AID	2001-2002	2002-2003	2003-2004
Homestead Exemption	\$37,784,370	\$40,906,159	\$46,580,543
Insurance Premium Distribution	2,518,997	2,560,735	2,669,761
Highway User Revenue Distribution (County - Estimated)	81,856,545	93,463,590	96,931,654
Highway User Revenue Distribution (Cities - Estimated)	82,331,985	93,834,325	97,303,413
State Aid to Natural Resource Districts	2,209,092	1,725,853	1,553,268
State Aid to Municipalities	16,830,240	13,148,625	11,313,762
State Aid to Counties	7,098,056	5,545,356	4,990,820
County Property Tax Relief	6,007,165	4,505,374	0
State Aid to Community Colleges	63,827,156	65,051,607	62,376,556
Annual Aid to Education	643,574,519	661,873,715	640,701,844
Special Education Payments	129,734,659	130,148,014	135,335,589
State Temporary School Fund	27,887,738	24,229,590	23,676,968
Construction Grants Program	-	-	-
Aid to Airports	1,062,877	1,002,967	-
Resources Development Fund	-	2,786,014	2,897,631
Municipal Infrastructure Redevelopment Fund	3,050,000	3,050,000	520,000
Municipal Equalization	11,397,149	12,542,762	12,550,239
MEF Rollover to MIRF	-	-	-
MEF Rollover to Aid to Municipalities	2,734,808	1,006,000	300,000
Total Tax Dollars Distributed	\$1,119,905,356	\$1,157,380,686	\$1,139,702,048

Chronology of Nebraska Income Tax Rates and Sales Tax Rates

EFFECTIVE DATE	INDIVIDUAL INCOME TAX RATE (PERCENTAGE OF FEDERAL INCOME TAX)	CORPORATION INCOME TAX RATE ¹	WITHHOLDING RATE (PERCENTAGE OF FEDERAL TAX WITHHELD)	NEBRASKA SALES TAX RATE	FOOD SALES TAX CREDIT (PER ELIGIBLE INDIVIDUAL)
June 1, 1967	none	none	none	2.5%	-0-
January 1, 1968 ²	10%	2%	10%	2.5%	7.00
January 1, 1969 ²	10%	2%	10%	2%	7.00
January 1, 1970	13%	2.6%	12%	2.5%	7.00
January 1, 1971	10%	2%	10%	2.5%	7.00
January 1, 1972	15%	3%	10%	2.5%	10.00
January 15, 1972	15%	3%	15%	2.5%	10.00
January 1, 1973 ³	13%	3.25%	15%	2.5%	10.00
July 1, 1973 ³	13%	3.25%	13%	2.5%	10.00
January 1, 1974	11%	2.75%	11%	2.5%	13.00
January 1, 1975 ³	12%	3% and 3.3%	10%	2.5%	16.00
May 5, 1975 ³	12%	3% and 3.3%	11%	2.5%	16.00
July 1, 1975 ³	12%	3% and 3.3%	13%	2.5%	16.00
January 1, 1976 ³	17%	4.25% and 4.675%	15%	2.5%	16.00
September 1, 1976 ³	17%	4.25% and 4.675%	17%	3%	16.00
January 1, 1977 ³	18%	4.5% and 4.95%	17%	3%	20.00
July 1, 1977 ³	18%	4.5% and 4.95%	18%	3.5%	20.00
January 1, 1978	16%	4% and 4.4%	16%	3%	20.00
January 1, 1979	18%	4.5% and 4.95%	18%	3%	20.00
December 1, 1979	18%	4.5% and 4.95%	none	3%	20.00
January 1, 1980 ³	15%	3.75% and 4.125%	17%	3%	28.00
January 1, 1981	15%	3.75% and 4.125%	15%	3%	28.00
January 1, 1982 ³	18%	4.5% and 6.3%	15%	3%	28.00
May 1, 1982	18%	4.5% and 6.3%	15%	3.5%	28.00
July 1, 1982	18%	4.5% and 6.3%	19%	3.5%	28.00
January 1, 1983 ³	20%	5% and 7%	19%	3.5%	21.00
July 1, 1983 ⁴	20%	5% and 7%	20%	4%	21.00
January 1, 1984 ³	19%	4.75% and 6.65%	20%	4%	-0-
April 1, 1984	19%	4.75% and 6.65%	20%	3.5%	-0-
July 1, 1984	19%	4.75% and 6.65%	18%	3.5%	-0-
January 1, 1985 ³	20%	5% and 7%	19%	3.5%	-0-
January 1, 1986	19%	4.75% and 6.65%	19%	3.5%	-0-
January 1, 1987	*	4.75% and 6.65%	19%	4%	-0-
March 1, 1987	*	4.75% and 6.65%	21%	4%	-0-
January 1, 1988 ⁵	*	4.75% and 6.65%	Table	4%	-0-
January 1, 1989	*	4.75% and 6.65%	Table	4%	-0-
January 1, 1990 ³	*	5.17% and 7.24%	Table	4%	-0-
July 10, 1990	*	5.17% and 7.24%	Table	5%	-0-
January 1, 1991	*	5.58% and 7.81%	Table	5%	-0-
January 1, 1992 ⁶	*	5.58% and 7.81%	Table	5%	-0-
January 1, 1993	*	5.58% and 7.81%	Table	5%	-0-
January 1, 1994	*	5.58% and 7.81%	Table	5%	-0-
January 1, 1995	*	5.58% and 7.81%	Table	5%	-0-
January 1, 1996	*	5.58% and 7.81%	Table	5%	-0-
January 1, 1997	*	5.58% and 7.81%	Table	5%	-0-
July 1, 1998	*	5.58% and 7.81%	Table	4.5%	-0-
July 1, 1999	*	5.58% and 7.81%	Table	5%	-0-
January 1, 2000	*	5.58% and 7.81%	Table	5%	-0-
January 1, 2001	*	5.58% and 7.81%	Table	5%	-0-
January 1, 2002	*	5.58% and 7.81%	Table	5%	-0-
October 1, 2002	*	5.58% and 7.81%	Table	5.5%	-0-
January 1, 2003	*	5.58% and 7.81%	Table	5.5%	-0-
January 1, 2004	*	5.58% and 7.81%	Table	5.5%	-0-

¹ The corporation franchise or income tax rate was 20% of the individual income tax rate from January 1, 1968 through December 31, 1972. From January 1, 1973 through December 31, 1974, the corporate tax rate was 25% of the individual rate. From January 1, 1975 through December 31, 1981, the corporate tax rate was 25% of the individual rate for the first \$25,000 of taxable income and 27.5% of the individual rate for the excess over \$25,000. Beginning on January 1, 1982, the corporate tax rate is 25% of the individual rate for the first \$50,000 of taxable income and 35% of the individual rate for the excess over \$50,000. Beginning on January 1, 1986, financial institutions are not subject to corporate income tax, but rather pay a franchise tax of 40 cents per \$1,000 of average deposits, limited by the institution's net financial income multiplied by 3.25%.

Beginning with tax year 1987, the corporation income tax rate is calculated as a percent of the primary individual rate. For the first \$50,000 of Nebraska taxable income the rate is 150.7% of the primary individual rate. For taxable income in excess of \$50,000 the rate is 211% of the primary individual rate.

For tax year 1990, the financial institutions tax rate is 43 cents per \$1,000 of average deposits, limited by the institutions net financial income

multiplied by 3.53%. Beginning with tax year 1991, the tax rate is 47 cents and the limitation amount is 3.81%.

² The withholding rate effective June 25, 1968 was 10% or 9% if the Federal surcharge was withheld. This provision was effective until January 1, 1970.

³ The individual income tax rate was changed during the tax year.

⁴ The sales tax rate was changed by the State Board of Equalization to 4% for nine months to raise \$30 million.

⁵ Effective for wages paid on or after January 1, 1988, tables and rate schedules published in the Nebraska Circular EN are used to determine the amount of withholding.

⁶ For tax year 1992, a depreciation surcharge equal to 2% of all depreciation, except on motor vehicles, is payable with the income tax return. C corporations are also subject to a corporate surtax equaling 1.17% of all taxable income over \$200,000.

*** LB 773, 1987 Legislative Session, revised the Nebraska individual income tax. Beginning with tax year 1987, tax computations are based on Nebraska taxable income rather than federal tax liability. A schedule of the tax rates from 1988 to 2004 is shown on page 17.**



Income Tax

The Nebraska Revenue Act of 1967 established the income tax as a major state revenue source. The state income tax, which was first collected in 1968, includes individual, fiduciary, and corporation income taxes. Revenue from income tax is deposited in the General Fund.

Individual Income Tax

The Nebraska individual income tax is imposed for each taxable year on the entire income of every resident individual. A Nebraska full-year resident must file a Nebraska individual income tax return if he or she is required to file a federal return and report a federal liability. A state filing is also required if an individual has \$5,000 or more of Nebraska adjustments to federal adjusted gross income, such as state and local bond interest. Nonresident and partial-year resident individuals are taxed on income that is derived from Nebraska sources.

Income tax is calculated as a percentage of Nebraska taxable income using a four-bracket graduated rate schedule. Additional taxes are computed on federal alternative minimum tax and premature and lump-sum distributions from qualified retirement plans at a rate equal to 29.6 percent of the federal tax amount. Nebraska taxable income starts with federal adjusted gross income, adds interest from non-Nebraska state and local government obligations, and

subtracts U.S. government obligations and other adjustments decreasing income. For 2004, a standard deduction (equal to the greater of the Nebraska standard deduction or the federal itemized deductions less state and local income tax) is allowed. These deductions, together with the personal exemption credit (which is \$101 for tax year 2004) are reduced for higher income taxpayers. An additional tax which phases out the benefit of lower tax rates in the first income brackets is also computed by higher income taxpayers. The income threshold is \$142,700 in 2004 and will be adjusted for inflation in future years.

The following tables display the tax rates, income brackets, personal exemption amounts, and standard deduction amounts used to determine individual income tax liability for tax years 1988 through 2004:

TAX BRACKETS BY FILING STATUS FOR TAX YEARS 1987-1992				
Bracket	Single Individuals	Heads of Household	Married Filing Joint	Married Filing Separate
1	\$ 0-1,800	\$0-2,500	\$0-3,000	\$0-1,500
2	\$1,800-16,800	\$2,500-23,000	\$3,000-28,000	\$1,500-14,000
3	\$16,800-27,000	\$23,000-38,000	\$28,000-45,000	\$14,000-22,500
4	Over \$27,000	Over \$38,000	Over \$45,000	Over \$22,500

TAX BRACKETS BY FILING STATUS FOR TAX YEARS 1993-2004				
Bracket	Single Individuals	Heads of Household	Married Filing Joint	Married Filing Separate
1	\$0-2,400	\$0-3,800	\$0-4,000	\$0-2,000
2	\$2,400-17,000	\$3,800-24,000	\$4,000-30,000	\$2,000-15,000
3	\$17,000-26,500	\$24,000-35,000	\$30,000-46,750	\$15,000-23,375
4	Over \$26,500	Over \$35,000	Over \$46,750	Over \$23,375

TAX RATES BY BRACKET, 1988-2004				
Year	Rate by Bracket			
	1	2	3	4
1988	2.00	3.15	5.00	5.90
1989	2.00	3.10	4.80	5.90
1990	2.20	3.36	5.21	6.41
1991	2.37	3.63	5.62	6.92
1992	2.37	3.63	5.62	6.92
1993	2.62	3.65	5.24	6.99
1994	2.62	3.65	5.24	6.99
1995	2.62	3.65	5.24	6.99
1996	2.62	3.65	5.24	6.99
1997	2.51	3.49	5.01	6.68
1998	2.51	3.49	5.01	6.68
1999	2.51	3.49	5.01	6.68
2000	2.51	3.49	5.01	6.68
2001	2.51	3.49	5.01	6.68
2002	2.51	3.49	5.01	6.68
2003	2.56	3.57	5.12	6.84
2004	2.56	3.57	5.12	6.84

PERSONAL EXEMPTION & STANDARD DEDUCTION AMOUNTS 1988-2004						
Year	Personal Exemption		Standard Deduction ¹			
	Deduction	Credit	Single	HH	MJ	MS
1988	\$1,130	—	\$3,000	\$4,400	\$5,000	\$2,500
1989	\$1,180	—	\$3,100	\$4,550	\$5,200	\$2,600
1990	\$1,230	—	\$3,250	\$4,750	\$5,450	\$2,725
1991	\$1,290	—	\$3,400	\$5,000	\$5,700	\$2,850
1992	\$1,360	—	\$3,600	\$5,250	\$6,000	\$3,000
1993	—	\$ 65	\$3,700	\$5,450	\$6,200	\$3,100
1994	—	\$ 69	\$3,800	\$5,600	\$6,350	\$3,175
1995	—	\$ 69	\$3,900	\$5,750	\$6,550	\$3,275
1996	—	\$ 72	\$4,000	\$5,900	\$6,700	\$3,350
1997	—	\$ 86	\$4,150	\$6,050	\$6,900	\$3,450
1998	—	\$ 88	\$4,250	\$6,250	\$7,100	\$3,550
1999	—	\$ 89	\$4,300	\$6,350	\$7,200	\$3,600
2000	—	\$ 91	\$4,400	\$6,450	\$7,350	\$3,675
2001	—	\$ 94	\$4,550	\$6,650	\$7,600	\$3,800
2002	—	\$ 97	\$4,700	\$6,900	\$7,850	\$3,925
2003	—	\$ 99	\$4,750	\$7,000	\$7,950	\$3,975
2004	—	\$101	\$4,850	\$7,150	\$8,140	\$4,070

¹The following abbreviations are used: HH, Heads of households; MJ, Married filing joint. MS, Married filing separate.

Fiduciary Income Tax

The fiduciary income tax has two parts. If the estate or trust is set up as a conduit for income distribution to the beneficiaries, income is taxed at the beneficiary level. Where income is retained by the estate or trust, it is subject to tax on its Nebraska taxable income at fiduciary rates. The tax on fiduciaries is calculated using the same rates used to calculate individual income tax, however the income brackets are different. The following tables display the brackets and tax rates for tax years 1988 - 2004.

Bracket	Taxable Income	TAX RATE					
		1988	1989	1990	1991	1992	1993
1	\$ 0-500	2.0%	2.0%	2.2%	2.37%	2.37%	2.62%
2	\$ 500-4,700	3.15%	3.10%	3.36%	3.63%	3.63%	3.65%
3	\$ 4,700-7,550	5.0%	4.8%	5.21%	5.62%	5.62%	5.24%
4	Over \$7,550	5.9%	5.9%	6.41%	6.92%	6.92%	6.99%

Bracket	Taxable Income	TAX RATE				
		1994-1996	1997-1999	2000-2002	2003	2004
1	\$ 0-500	2.62%	2.51%	2.51%	2.56%	2.56%
2	\$ 500-4,700	3.65%	3.49%	3.49%	3.57%	3.57%
3	\$4,700-15,150	5.24%	5.01%	5.01%	5.12%	5.12%
4	Over \$15,150	6.99%	6.68%	6.68%	6.84%	6.84%

Corporation Income Tax

The Nebraska corporate income tax is imposed upon any corporation or any other entity taxed as a corporation (not including a corporation with a valid federal subchapter S election) which is doing business in Nebraska. For a corporate taxpayer subject to tax in another state, the entire adjusted federal taxable income of the unitary business is apportioned according to the statutory formula to determine the portion attributable to sources within Nebraska. For a corporate taxpayer not subject to tax in another state, the entire taxable income is subject to tax in Nebraska.

Each corporate taxpayer is required to file one, single combined tax return for each taxable year.

The corporate income tax rate is calculated as a percentage of the primary individual rate. The primary individual rate is 3.70 percent. The corporate rate on the first \$50,000 of taxable income is 150.8 percent of the primary rate and 211 percent of the primary rate on the excess. The 2004 rates are 5.58 percent and 7.81 percent, respectively.

Financial Institutions Tax

Every financial institution which maintains a permanent place of business in this state and actively solicits deposits from residents of this state must file a Nebraska Financial Institution Tax Return, Form 1120NF. This franchise tax is based on the average deposits of the financial institution. The rate of tax on deposits is 12.3 times the limitation rate. The limitation rate is 38.1 percent of the maximum corporate income tax rate in effect for the taxable year. The maximum corporate income tax rate in effect for tax year 2004 is 7.81 percent. The financial institution tax rate for 2004 is 47 cents per thousand dollars of average deposits.

Partnerships, S Corporations, and Fiduciaries

Partnerships, S corporations, and fiduciaries that distribute their income currently are not subject to state income tax at the entity level. Instead the income from the partnership, S corporation, or fiduciary is distributed to the partners, shareholders, or beneficiaries and reported on the individual or corporate tax return of the income recipient.

Limited liability companies (LLC's) treated federally as partnerships will be treated as a partnership for state income tax purposes. LLC's treated federally as corporations will be treated as corporations for state income tax purposes.

Statistical Tables

Tables 1 through 9 report tax year 2003 statistical data compiled from the Nebraska Individual Income Tax Return, Form 1040N, as submitted by taxpayers. The amounts shown for Nebraska tax liabilities are net of non-refundable credits.

Totals compiled from Forms 1040N filed by nonresidents and from returns which could not be allocated to a specific county are listed after the county totals in Tables 1 through 3. These amounts from nonresident and unallocated returns are included in the state totals.

Table 1 - 2003 Individual Income Tax Statistics by County

Table 1 reports federal adjusted gross income, Nebraska tax table income, calculated Nebraska income tax and selected tax credits by county.

Table 2 - 2003 Farmers, Ranchers, and Fishermen Income Tax Statistics

Statistics compiled from returns of taxpayers who designated that their principal income is from farming, ranching, or fishing are reported in Table 2. Income from other sources may be included in these figures.

Table 3 - 2003 Individual Income Tax Liability by County

The total number of returns, number of returns with tax liability, and calculated liability are reported by county and income class in Table 3.

Table 4 - Individual Income Tax Liability Per Return for 2003

Table 4 displays a map of Nebraska showing the individual tax liability per return for counties. Counties above the all county average are noted by shaded area on the map.

Table 5 - Total 2003 Individual Income Tax Liability

The number of returns, number of returns with tax liability, and the calculated tax liability are reported by income class in Table 5. A corresponding graph shows the distribution of income tax returns and calculated tax liability by income class.

Table 6 - 2003 Resident Individual Income Tax Liability

Table 6 reports by income class the total number of returns, number of returns with tax liability, federal

adjusted gross income, and the calculated tax liability compiled from Nebraska resident individual income tax returns.

Table 7 - Adjustments to 2003 Resident Individual Income Tax Returns

Table 7 reports by income class the Nebraska exemption deduction, Nebraska itemized deductions, adjustments increasing federal adjusted gross income (FAGI), adjustments decreasing FAGI, and Nebraska net taxable income for Nebraska residents.

Table 8 - 2003 Individual Income Tax Liability and Payments for Resident Returns

Table 8 reports by income class Nebraska income tax, minimum tax, total Nebraska income tax liability, withholding payments, and estimated payments for Nebraska residents.

Table 9 - 2003 Individual Income Tax Credits

Selected individual income tax credits claimed are reported by income class in Table 9.

Table 10 - General Fund Individual Income Tax Cash Receipts

A comparison of 2004 and 2003 monthly general fund individual income tax cash receipts is reported in Table 10. Cash receipts are taxes received during the specific processing month, regardless of when tax liability was incurred. Individual, partnership, and fiduciary income taxes are included.

Table 11 - General Fund Corporation Income Tax Cash Receipts

2004 and 2003 monthly general fund corporation income tax cash receipts are reported in Table 11 with a graph comparing net individual and corporate income tax receipts for 1990 through 2004.

Table 12 - Analysis of Corporation Income Tax Returns for 2002

Table 12 reports data compiled from the Nebraska Corporation Income Tax Return, Form 1120N. The number of corporations, Nebraska taxable income, and calculated liability are reported by income class.

Table 13 - Analysis of Financial Institution Tax Returns for 2002

Table 13 reports data compiled from the Nebraska Financial Institution Tax Return, Form 1120NF.

Table 1 — 2003 Individual Income Tax Statistics by County

COUNTY	NUMBER OF FEDERAL EXEMPTIONS	FEDERAL ADJUSTED GROSS INCOME	NEBRASKA NET TAXABLE INCOME	NEBRASKA TAX NET OF NONREFUNDABLE CREDITS NO. OF RETURNS	AMOUNT	PERSONAL CREDIT EXEMPTION
ADAMS	24,929	\$494,878,326	\$400,538,143	9,896	\$16,797,678	\$2,030,148
ANTELOPE	5,663	75,510,101	63,694,374	1,888	2,412,480	403,169
ARTHUR	304	2,669,308	2,691,328	88	85,712	18,976
BANNER	439	5,715,003	5,237,169	131	211,798	30,224
BLAINE	499	4,474,932	4,442,454	134	164,269	29,266
BOONE	5,649	74,458,663	62,555,600	1,939	2,288,849	424,847
BOX BUTTE	10,917	188,293,924	156,253,309	3,957	6,333,208	841,037
BOYD	2,048	22,969,797	18,875,232	616	667,194	139,315
BROWN	3,009	34,063,160	30,255,823	970	1,093,206	205,707
BUFFALO	37,384	741,650,522	625,558,207	14,920	26,121,164	2,963,947
BURT	6,724	97,848,027	79,500,294	2,301	2,824,066	507,313
BUTLER	7,783	116,442,126	93,963,030	2,857	3,377,375	627,421
CASS	22,728	470,496,306	380,046,598	8,866	15,623,518	1,876,079
CEDAR	8,408	116,353,026	96,541,954	2,868	3,455,993	653,494
CHASE	3,830	57,482,433	50,894,986	1,342	2,018,830	277,211
CHERRY	4,827	63,006,874	58,723,627	1,631	2,325,613	323,663
CHEYENNE	8,969	261,077,596	147,847,452	3,516	7,185,876	681,059
CLAY	6,907	104,156,685	87,514,112	2,431	3,335,454	545,576
COLFAX	10,095	131,008,384	108,711,131	3,393	3,871,514	788,603
CUMING	8,271	135,327,238	116,406,125	3,017	4,766,671	643,298
CUSTER	9,979	126,549,432	107,740,391	3,208	3,969,022	706,835
DAKOTA	18,133	276,378,401	224,344,399	5,104	5,788,959	1,436,638
DAWES	6,489	101,924,701	82,129,578	2,385	3,144,665	459,718
DAWSON	22,381	299,697,173	248,632,377	7,630	8,879,953	1,734,349
DEUEL	1,822	27,194,786	23,136,473	652	835,199	134,171
DIXON	5,723	83,046,037	66,627,005	1,865	1,981,786	446,299
DODGE	33,559	629,203,162	508,368,992	13,097	20,859,159	2,667,814
DOUGLAS	434,597	11,633,691,101	9,222,189,053	179,725	424,486,094	34,024,846
DUNDY	1,714	24,417,571	24,829,981	606	1,055,802	123,833
FILLMORE	5,822	92,131,945	77,059,555	2,094	3,041,325	442,124
FRANKLIN	3,117	41,995,670	35,124,521	1,035	1,277,554	223,558
FRONTIER	2,432	29,172,705	26,008,997	771	920,408	176,910
FURNAS	5,142	65,950,879	56,063,181	1,692	2,002,224	370,004
GAGE	19,592	317,598,279	256,983,567	7,469	9,552,771	1,546,734
GARDEN	1,841	25,856,816	22,439,859	654	883,370	127,237
GARFIELD	1,910	23,008,829	18,623,051	587	681,024	125,129
GOSPER	1,754	26,802,329	21,984,887	620	824,271	132,371
GRANT	911	10,765,929	10,440,160	283	423,752	61,996
GREELEY	2,497	24,843,653	22,527,992	760	771,033	164,422
HALL	48,595	886,893,402	718,272,609	18,156	29,778,352	3,825,609
HAMILTON	8,646	152,168,860	126,147,231	3,167	5,136,249	706,040
HARLAN	2,652	36,490,155	29,703,172	912	1,048,307	194,206
HAYES	548	3,886,311	4,147,462	175	123,126	36,539
HITCHCOCK	2,834	31,921,998	27,182,767	914	894,182	197,482
HOLT	9,796	121,374,953	104,427,611	3,227	3,795,531	696,706
HOOKER	811	8,412,133	8,076,996	259	284,204	55,709
HOWARD	5,676	79,361,633	67,260,657	1,981	2,475,443	439,900
JEFFERSON	7,020	111,328,080	90,970,504	2,647	3,365,415	549,671
JOHNSON	4,246	60,362,249	48,877,046	1,523	1,707,864	332,557
KEARNEY	5,681	94,899,850	80,398,638	2,179	3,141,517	466,617
KEITH	7,310	117,215,644	96,930,794	2,710	3,729,277	550,653
KEYA PAHA	688	5,682,823	5,475,884	192	184,678	39,972
KIMBALL	3,276	49,193,746	41,466,383	1,203	1,549,742	229,577
KNOX	7,957	101,023,343	85,294,973	2,668	3,054,039	572,509
LANCASTER	219,069	5,212,949,986	4,222,434,341	95,779	187,399,370	17,819,376
LINCOLN	30,828	574,803,269	467,242,146	11,210	19,619,500	2,348,734
LOGAN	815	10,460,146	8,783,150	258	314,145	59,114
LOUP	361	2,797,285	2,459,615	93	74,172	20,571
MADISON	35,129	615,699,523	496,051,318	13,309	19,815,616	2,819,716
MCPHERSON	377	3,908,502	3,927,364	108	150,829	22,324
MERRICK	6,759	96,399,462	79,142,038	2,340	2,929,708	510,390
MORRILL	4,507	61,794,842	54,036,757	1,462	2,117,256	320,104
NANCE	3,281	39,490,602	33,795,921	1,092	1,177,189	238,007
NEMAHA	5,834	109,530,331	91,074,716	2,228	3,720,277	469,735
NUCKOLLS	4,224	58,795,641	47,365,322	1,483	1,593,193	309,369
OTOE	13,070	234,030,839	189,027,887	5,016	7,207,686	1,055,421
PAWNEE	2,479	33,413,924	26,614,217	810	877,119	177,515
PERKINS	2,664	38,356,758	33,123,511	937	1,253,095	196,713
PHELPS	8,509	145,712,382	122,092,012	3,137	4,970,638	669,115
PIERCE	6,612	97,248,966	83,440,236	2,280	3,073,050	520,701
PLATTE	29,625	445,989,217	432,397,618	11,263	17,526,140	2,418,474
POLK	4,581	71,864,511	59,010,674	1,671	2,220,188	364,530
RED WILLOW	9,806	154,387,050	128,135,185	3,583	4,834,565	742,507
RICHARDSON	7,688	113,193,922	91,648,742	2,618	3,071,449	576,008
ROCK	1,426	16,114,022	15,659,569	492	584,979	94,133
SALINE	13,147	211,771,898	175,411,419	4,950	6,575,764	1,083,619
SARPY	93,459	2,161,211,933	1,722,209,403	37,341	72,892,763	7,690,750
SAUNDERS	18,094	335,646,220	269,944,072	6,800	10,857,536	1,477,308
SCOTTS BLUFF	30,590	498,515,609	405,808,121	10,915	16,126,828	2,213,693
SEWARD	13,948	263,047,292	213,738,150	5,388	8,482,497	1,158,027
SHERIDAN	4,912	62,341,542	54,926,959	1,710	2,027,871	346,135
SHERMAN	2,692	33,341,118	28,330,620	914	986,701	195,016
SIOUX	508	7,221,656	6,654,049	175	260,504	33,335
STANTON	2,941	42,813,744	37,117,438	1,026	1,418,864	223,373
THAYER	5,086	82,098,341	67,068,048	1,851	2,605,075	386,780
THOMAS	701	7,333,005	7,388,225	227	264,048	48,050
THURSTON	3,660	51,074,259	38,136,009	1,020	1,401,065	225,330
VALLEY	3,914	51,821,755	45,486,741	1,324	1,685,271	279,518
WASHINGTON	16,451	370,937,419	306,035,550	6,451	13,356,095	1,360,179
WAYNE	6,501	113,194,217	92,769,555	2,534	3,645,007	527,090
WEBSTER	3,368	48,886,413	38,707,037	1,194	1,431,452	252,462
WHEELER	610	6,506,018	6,466,688	183	239,562	40,086
YORK	12,406	221,450,584	180,481,755	4,841	7,189,934	997,561
TOTAL STATE	1,505,166	\$31,624,481,208	\$25,564,279,869	588,924	\$1,092,583,764	\$118,299,960
UNALLOCATED	192,531	14,973,152,092	12,422,016,147	72,616	83,745,453	1,316,320
GRAND TOTAL	1,697,697	\$46,597,633,300	\$37,986,296,016	661,540	\$1,176,329,217	\$119,616,280

Table 1 — 2003 Individual Income Tax Statistics by County (Cont.)

TOTAL NUMBER OF RETURNS	CHILD CARE CREDIT - REFUNDABLE	CHILD CARE CREDIT - NONREFUNDABLE	ELDERLY CREDIT	3800N CREDIT	TAX PAID TO OTHER STATES CREDIT	ENDANGERED SPECIES FUND DONATION	ELECTION CAMPAIGN CONTRIBUTIONS AMOUNT	MOTOR FUELS CREDIT AMOUNT	SPECIAL CAPITAL GAINS ELECTION
12,594	\$95,823	\$81,028	\$579	\$78,558	\$88,922	\$818	\$76	\$6,817	\$170,593
2,716	11,509	10,541	285	0	10,661	26	1	45,240	0
151	0	794	0	0	2,075	0	0	11,685	0
191	1,688	263	0	0	298	0	0	8,089	0
231	0	503	0	0	7,217	0	0	18,182	0
2,751	14,372	12,040	0	341	14,712	56	1	42,129	0
5,401	17,920	16,693	144	0	21,584	197	7	44,250	36,954
1,009	4,583	1,428	81	0	3,391	8	0	29,477	0
1,476	8,267	4,521	256	0	3,022	11	7	38,476	0
19,146	150,833	137,115	449	782,871	139,203	1,453	200	48,161	1,374,074
3,263	15,054	13,329	46	0	121,529	118	18	15,745	75,943
3,768	33,397	21,709	393	8,957	23,240	130	14	30,100	0
10,944	78,184	71,240	536	7,035	357,164	1,045	84	11,404	275,690
3,926	18,938	23,789	28	0	68,443	88	6	50,926	0
1,898	9,136	7,489	186	8,545	38,376	5	2	2,631	0
2,427	7,666	7,405	201	0	5,484	36	4	79,950	0
4,596	27,385	20,247	385	0	56,853	253	16	7,393	80,265,122
3,291	13,245	17,033	128	8,547	11,088	126	18	12,757	0
4,496	96,176	32,864	0	13,334	27,996	85	5	40,308	0
4,049	27,999	22,149	52	21,158	66,743	82	10	31,257	0
4,822	32,440	21,955	26	0	24,568	76	8	71,224	0
7,957	233,604	70,091	386	106	2,580,630	128	5	1,975	609
3,431	20,352	13,338	185	0	22,698	360	18	28,932	0
10,066	123,698	62,385	574	10,000	52,653	425	34	26,597	1,254
914	5,502	3,123	0	0	39,396	15	5	1,633	0
2,676	19,751	11,853	99	0	401,362	64	6	16,736	164
17,085	173,524	105,475	179	26,311	174,999	1,340	61	30,685	4,000,249
221,910	2,195,029	1,417,820	10,587	2,570,775	12,179,053	27,785	2,746	26,394	132,283,799
881	3,144	2,347	0	0	44,795	28	9	8,766	0
2,864	14,101	12,718	44	0	28,158	47	20	8,750	0
1,529	5,666	6,444	398	0	17,597	30	1	14,384	0
1,152	8,901	4,512	143	0	4,296	17	6	5,463	0
2,483	14,200	9,003	16	0	53,862	36	2	10,295	0
9,878	77,670	60,173	99	1,705	111,124	505	38	26,259	553,171
956	2,792	2,330	71	0	13,296	10	0	10,152	47,074
920	3,230	2,879	0	0	5,498	2	0	20,071	0
854	4,594	3,401	49	0	6,161	25	1	447	0
436	152	332	0	0	1,058	2	0	24,163	0
1,188	3,824	3,726	227	0	9,711	13	0	34,335	0
23,424	238,789	149,345	1,488	71,098	127,382	1,096	105	24,581	1,966,850
4,118	18,807	24,434	0	0	19,987	141	13	8,463	0
1,331	5,439	3,931	0	0	22,661	34	1	5,207	0
273	546	796	0	0	241	14	0	2,161	0
1,381	9,576	2,910	173	0	23,987	18	6	2,426	0
4,800	24,206	22,104	396	0	17,462	42	2	134,310	1,230
390	199	1,412	0	0	1,942	1	0	20,842	0
2,692	18,703	16,804	45	300	10,953	101	6	29,357	0
3,580	23,404	17,350	233	33,120	77,192	161	22	19,377	0
2,074	17,800	14,780	220	0	11,214	90	2	12,747	0
2,779	18,623	15,761	67	0	10,985	131	10	6,842	0
3,754	21,139	14,460	119	0	83,469	119	14	11,936	0
322	694	263	0	0	455	0	0	16,022	0
1,712	13,569	4,452	643	0	44,302	51	2	2,232	10,237
3,866	12,593	18,538	0	0	32,213	32	10	70,104	0
116,497	969,489	795,055	5,997	661,613	1,568,861	18,415	1,798	27,170	13,248,417
15,280	68,410	58,983	480	0	106,062	808	113	24,860	59,984
398	866	1,355	0	0	7,235	0	0	4,412	0
171	476	408	0	0	1,080	9	0	4,631	0
17,113	167,616	99,805	795	93,033	118,257	710	49	48,870	1,126,397
173	940	283	0	0	45	0	0	6,425	0
3,238	22,763	14,129	515	0	37,950	48	11	28,721	18,840
2,155	6,550	8,614	119	0	8,367	73	4	27,037	0
1,589	7,332	7,525	339	0	7,269	29	3	13,979	1,508
2,914	9,974	12,114	411	22	61,226	186	19	6,369	1,009
2,131	14,034	10,028	5	0	65,521	13	8	12,700	0
6,522	48,736	40,272	308	0	196,419	367	21	13,239	109,452
1,227	7,463	3,006	23	0	86,708	17	1	16,689	0
1,292	6,172	4,575	196	0	37,105	62	1	1,818	16,291
4,202	20,532	24,565	130	0	31,102	178	13	2,283	0
3,135	16,796	19,832	92	167,079	15,593	56	13	46,508	24,921
14,362	152,018	96,674	763	6,489	123,146	561	36	47,328	1,495,157
2,228	12,587	12,429	81	0	22,916	26	69	13,734	0
4,909	30,701	22,729	14	33,610	91,821	151	36	9,801	8,218
3,909	14,483	12,964	0	0	390,396	39	8	12,879	0
748	1,940	1,654	0	0	10,985	5	2	51,215	0
6,299	45,348	44,451	268	5,224	37,943	440	20	24,499	0
45,194	365,350	368,090	1,397	130,350	2,069,571	6,190	470	4,541	1,705,879
8,707	57,581	57,443	75	22	156,203	811	40	32,885	2,283,040
15,008	117,871	60,622	486	0	103,200	824	66	37,320	285,162
6,783	43,498	43,341	83	65,028	74,167	517	19	13,173	2,019
2,505	13,034	7,590	0	0	9,800	73	4	53,359	0
1,351	6,706	5,455	0	0	2,517	47	10	31,503	0
261	962	243	0	0	5,197	10	2	13,085	0
1,405	7,383	9,669	215	0	10,678	83	2	10,856	2,205
2,516	10,119	12,930	0	0	64,679	64	2	12,172	331,476
347	968	576	0	0	12,144	18	6	14,861	0
1,708	40,972	6,550	0	0	70,874	107	1	20,690	0
1,918	9,799	9,852	19	0	37,733	27	1	24,974	0
7,925	42,801	55,746	172	19,830	290,518	794	22	8,986	505,830
3,269	22,669	21,395	8	1,465	21,503	285	3	18,305	27,896
1,642	10,077	7,005	0	0	28,978	25	1	16,009	1,370,370
277	3,171	757	0	0	6,154	10	0	15,026	0
6,308	37,429	26,912	156	377	54,126	215	18	7,390	9,337
754,438	\$6,414,055	\$4,609,049	\$33,364	\$4,826,903	\$23,367,411	\$69,765	\$6,514	\$2,089,145	\$243,696,421
88,708	163,840	38,024	622	375,190	690,128	3,647	241	21,120	17,629,964
843,146	\$6,577,895	\$4,647,073	\$33,986	\$5,202,093	\$24,057,539	\$73,413	\$6,755	\$2,110,265	\$261,326,385

Table 2 — 2003 Farmers, Ranchers, and Fishermen Income Tax Statistics

COUNTY	FEDERAL ADJUSTED GROSS INCOME	NUMBER OF RETURNS	NEBRASKA TAX NET AMOUNT	NUMBER OF NONREFUNDABLE CREDITS	MOTOR FUELS CREDIT	NUMBER OF RETURNS	% OF THE COUNTY TOTAL		LIABILITY PER RETURN
							% OF FEDERAL AGI	NEBRASKA INCOME TAX	
ADAMS	\$12,963,158	275	\$551,200	230	\$2,943	14	2.62%	3.28%	\$2,425
ANTELOPE	8,320,759	258	351,287	209	24,259	91	11.02	14.56	1,597
ARTHUR	274,802	27	21,991	16	5,175	12	10.29	25.66	987
BANNER	637,380	21	34,234	14	873	2	11.15	16.16	1,787
BLAINE	1,769,839	57	90,946	42	13,045	27	39.55	55.36	1,884
BOONE	10,547,160	393	405,083	277	29,708	120	14.17	17.70	1,234
BOX BUTTE	9,131,061	210	543,947	182	31,636	89	4.85	8.59	2,801
BOYD	3,127,381	143	108,727	88	18,173	63	13.62	16.30	937
BROWN	2,554,025	96	166,376	70	20,162	52	7.50	15.22	1,921
BUFFALO	15,548,388	436	698,172	324	25,040	92	2.10	2.67	1,807
BURT	7,698,641	205	245,387	179	10,837	61	7.87	8.69	1,448
BUTLER	14,629,591	391	493,587	301	20,413	103	12.56	14.61	1,503
CASS	9,894,716	216	389,548	188	6,413	28	2.10	2.49	2,043
CEDAR	19,303,186	539	766,684	427	40,898	215	16.59	22.18	1,668
CHASE	9,945,738	228	515,023	184	1,072	10	17.30	25.51	2,475
CHERRY	3,701,772	187	407,310	157	57,187	99	5.88	17.51	2,378
CHEYENNE	7,235,618	258	293,727	192	5,677	28	2.77	4.09	1,315
CLAY	14,483,670	306	662,083	262	10,288	40	13.91	19.85	2,400
COLFAX	11,884,294	340	490,668	283	27,456	135	9.07	12.67	1,723
CUMING	13,932,189	309	682,464	264	20,386	109	10.30	14.32	2,457
CUSTER	13,948,426	500	641,816	369	48,575	154	11.02	16.17	1,488
DAKOTA	4,035,546	107	229,036	83	1,026	8	1.46	3.96	2,450
DAWES	3,522,939	106	175,507	74	12,075	47	3.46	5.58	1,826
DAWSON	6,786,395	260	371,377	197	11,937	52	2.26	4.18	1,630
DEUEL	2,425,084	67	107,308	59	664	3	8.92	12.85	1,865
DIXON	7,366,018	220	222,645	165	10,632	75	8.87	11.23	1,352
DODGE	11,630,490	346	503,363	276	17,812	85	1.85	2.41	1,687
DOUGLAS	7,940,483	178	402,842	147	5,596	19	0.07	0.09	2,792
DUNDY	2,360,018	111	173,690	88	7,413	16	9.67	16.45	1,820
FILLMORE	12,055,766	289	459,276	259	7,007	42	13.09	15.10	1,830
FRANKLIN	6,915,132	249	254,219	169	10,908	39	16.47	19.90	1,213
FRONTIER	2,875,226	140	144,342	99	2,190	11	9.86	15.68	1,223
FURNAS	6,607,932	215	290,747	170	7,313	24	10.02	14.52	1,553
GAGE	15,549,410	445	523,023	360	16,841	127	4.90	5.48	1,397
GARDEN	1,344,583	85	112,418	54	6,564	20	5.20	12.73	1,497
GARFIELD	2,138,834	113	89,371	70	12,525	56	9.30	13.12	947
GOSPER	273,754	20	27,208	15	447	1	1.02	3.30	1,541
GRANT	2,839,476	61	173,507	50	20,018	30	26.37	40.95	3,052
GREELEY	4,751,227	191	192,278	127	22,692	91	19.12	24.94	1,222
HALL	16,196,458	347	720,949	291	13,592	53	1.83	2.42	2,290
HAMILTON	13,806,512	281	604,978	244	3,942	28	9.07	11.78	2,386
HARLAN	2,472,374	106	94,907	74	4,336	12	6.78	9.05	1,106
HAYES	311,858	48	29,668	31	1,576	4	8.02	24.10	809
HITCHCOCK	2,945,343	131	166,197	86	956	8	9.23	18.59	1,453
HOLT	10,461,770	453	504,317	320	79,139	231	8.62	13.29	1,311
HOOVER	1,089,225	42	50,892	31	13,194	25	12.95	17.91	1,418
HOWARD	3,980,813	197	265,341	127	22,316	67	5.02	10.72	1,535
JEFFERSON	8,836,922	255	356,116	215	10,602	61	7.94	10.58	1,664
JOHNSON	3,307,198	123	99,812	89	7,366	45	5.48	5.84	1,012
KEARNEY	12,177,833	264	595,167	218	4,018	18	12.83	18.95	2,472
KEITH	6,080,197	181	297,380	137	9,456	23	5.19	7.97	1,844
KEYA PAHA	878,078	31	43,365	22	5,689	15	15.45	23.48	1,549
KIMBALL	2,471,166	98	147,927	69	1,433	7	5.02	9.55	1,691
KNOX	12,241,462	392	513,597	333	43,343	169	12.12	16.82	1,549
LANCASTER	23,872,779	367	991,736	320	7,172	46	0.46	0.53	2,942
LINCOLN	7,373,974	305	470,522	215	15,885	56	1.28	2.40	1,731
LOGAN	1,594,619	62	68,874	46	3,000	6	15.24	21.92	1,340
LOUP	110,891	21	6,909	11	3,152	9	3.96	9.31	452
MADISON	14,000,901	377	601,988	312	25,374	129	2.27	3.04	1,854
MCPHERSON	1,131,506	31	70,528	26	5,390	14	28.95	46.76	2,459
MERRICK	9,131,273	275	348,422	209	19,161	65	9.47	11.89	1,485
MORRILL	8,333,034	155	588,054	114	16,577	50	13.48	27.77	3,992
NANCE	5,043,822	198	221,181	144	10,974	46	12.77	18.79	1,323
NEMAHA	5,024,226	143	177,609	116	3,132	18	4.59	4.77	1,495
NUCKOLLS	4,286,515	98	179,414	83	4,157	18	7.29	11.26	2,062
OTOE	8,272,918	239	274,181	191	8,022	48	3.53	3.80	1,371
PAWNEE	5,020,505	123	166,220	101	12,453	50	15.03	18.95	1,800
PERKINS	6,314,336	175	257,141	130	1,153	6	16.46	20.52	1,771
PHELPS	8,943,081	204	470,240	170	1,244	5	6.14	9.46	2,536
PIERCE	8,067,216	206	369,702	176	24,996	109	8.30	12.03	2,088
PLATTE	20,027,608	560	957,232	485	31,927	176	4.49	5.46	1,985
POLK	10,600,397	286	402,654	225	9,742	53	14.75	18.14	1,619
RED WILLOW	7,325,045	184	312,384	147	4,149	24	4.74	6.46	1,954
RICHARDSON	6,205,674	188	213,946	144	7,196	37	5.48	6.97	1,414
ROCK	1,889,164	89	108,928	64	25,292	52	11.72	18.62	1,393
SALINE	8,677,306	313	418,846	254	14,821	96	4.10	6.37	1,559
SARPY	4,831,937	85	200,939	73	1,216	8	0.22	0.28	2,780
SAUNDERS	14,215,064	357	567,404	285	15,702	105	4.24	5.23	1,811
SCOTTS BLUFF	3,434,851	209	201,387	136	22,468	63	0.69	1.25	1,133
SEWARD	10,960,865	290	437,200	233	6,253	36	4.17	5.15	1,732
SHERIDAN	5,598,061	212	315,193	174	32,949	97	8.98	15.54	1,694
SHERMAN	2,910,730	150	114,214	100	20,366	71	8.73	11.58	939
SIOUX	2,037,693	69	95,819	57	11,568	27	28.22	36.78	1,638
STANTON	1,743,252	90	114,808	67	7,995	35	4.07	8.09	1,461
THAYER	10,272,240	277	354,513	230	7,849	42	12.51	13.61	1,542
THOMAS	1,669,161	41	70,170	34	10,395	21	22.76	26.57	1,956
THURSTON	4,751,625	146	199,279	124	14,735	52	9.30	14.22	1,606
VALLEY	6,667,796	189	361,053	142	14,853	58	12.87	21.42	2,115
WASHINGTON	6,570,457	171	216,885	149	4,975	34	1.77	1.62	1,528
WAYNE	9,239,361	209	403,849	188	12,740	73	8.16	11.08	2,168
WEBSTER	4,437,801	146	153,042	115	9,496	33	9.08	10.69	1,260
WHEELER	1,033,624	46	77,615	35	9,493	25	15.89	32.40	1,869
YORK	18,746,144	402	762,184	350	6,449	36	8.47	10.60	2,125
COUNTY TOTAL	\$670,574,768	19,235	\$29,825,295	15,182	\$1,279,305	4,985	2.12%	2.73%	\$1,784
UNALLOCATED	110,178,139	1,191	1,193,633	960	3,563	13	0.74	1.43	1,022
TOTAL STATE	\$780,752,911	20,426	\$31,018,928	16,142	\$1,282,871	4,998	1.68%	2.64%	\$1,740

Table 3 — 2003 Individual Income Tax Liability by County

FEDERAL ADJUSTED GROSS INCOME	NUMBER OF RETURNS	NET LIABILITY AFTER NONREFUNDABLE CREDITS	NUMBER OF RETURNS WITH LIABILITY	NET LIABILITY PERCENT	FEDERAL ADJUSTED GROSS INCOME	NUMBER OF RETURNS	NET LIABILITY AFTER NONREFUNDABLE CREDITS	NUMBER OF RETURNS WITH LIABILITY	NET LIABILITY PERCENT
Adams County					Buffalo County				
Less than 10	2,892	\$35,785	721	0.21%	Less than 10	4,553	\$64,450	1,181	0.25%
10-24,999	3,068	729,676	2,595	4.34	10-24,999	4,746	1,103,046	3,960	4.22
25-49,999	3,395	2,888,041	3,352	17.19	25-49,999	4,756	4,132,159	4,704	15.82
50-99,999	2,644	6,203,849	2,637	36.93	50-99,999	4,091	9,945,246	4,081	38.07
100,000 +	595	6,940,328	591	41.32	100,000 +	1,000	10,876,261	994	41.64
Total	12,594	\$16,797,679	9,896	100.00%	Total	19,146	\$26,121,162	14,920	100.00%
Antelope County					Burt County				
Less than 10	868	\$9,920	181	0.41%	Less than 10	912	\$21,007	162	0.74%
10-24,999	674	146,533	542	6.07	10-24,999	809	149,884	632	5.31
25-49,999	698	568,336	691	23.56	25-49,999	855	684,492	829	24.24
50-99,999	407	928,039	405	38.47	50-99,999	615	1,393,764	607	49.35
100,000 +	69	759,653	69	31.49	100,000 +	72	574,918	71	20.36
Total	2,716	\$2,412,481	1,888	100.00%	Total	3,263	\$2,824,065	2,301	100.00%
Arthur County					Butler County				
Less than 10	*	*	*	*	Less than 10	897	\$10,097	193	0.30%
10-24,999	32	\$5,864	25	6.84%	10-24,999	1,016	229,087	828	6.78
25-49,999	39	26,965	38	31.46	25-49,999	1,105	914,136	1,090	27.07
50-99,999	18	41,065	18	47.91	50-99,999	674	1,588,312	671	47.03
100,000 +	*	*	*	*	100,000 +	76	635,746	75	18.82
Total	151	\$85,712	88	100.00%	Total	3,768	\$3,377,378	2,857	100.00%
Banner County					Cass County				
Less than 10	*	*	*	*	Less than 10	2,114	\$35,144	518	0.22%
10-24,999	45	\$9,671	38	4.57%	10-24,999	2,214	499,748	1,833	3.20
25-49,999	52	36,546	52	17.26	25-49,999	2,924	2,501,015	2,852	16.01
50-99,999	28	60,101	28	28.38	50-99,999	2,959	6,977,470	2,937	44.66
100,000 +	*	*	*	*	100,000 +	733	5,610,142	726	35.91
Total	191	\$211,798	131	100.00%	Total	10,944	\$15,623,519	8,866	100.00%
Blaine County					Cedar County				
Less than 10	*	*	*	*	Less than 10	1,121	\$21,564	265	0.62%
10-24,999	57	\$9,560	45	5.82%	10-24,999	901	185,635	725	5.37
25-49,999	51	38,042	51	23.16	25-49,999	1,143	930,649	1,122	26.93
50-99,999	22	49,421	22	30.09	50-99,999	672	1,526,069	667	44.16
100,000 +	*	*	*	*	100,000 +	89	792,076	89	22.92
Total	231	\$164,269	134	100.00%	Total	3,926	\$3,455,993	2,868	100.00%
Boone County					Chase County				
Less than 10	882	\$16,717	199	0.73%	Less than 10	562	\$5,497	127	0.27%
10-24,999	637	138,903	518	6.07	10-24,999	459	98,856	348	4.90
25-49,999	747	596,790	739	26.07	25-49,999	505	428,623	495	21.23
50-99,999	425	1,019,747	423	44.55	50-99,999	303	755,781	303	37.44
100,000 +	60	516,691	60	22.57	100,000 +	69	730,073	69	36.16
Total	2,751	\$2,288,848	1,939	100.00%	Total	1,898	\$2,018,830	1,342	100.00%
Box Butte County					Cherry County				
Less than 10	1,488	\$19,533	323	0.31%	Less than 10	812	\$9,109	139	0.39%
10-24,999	1,038	209,686	798	3.31	10-24,999	625	131,476	508	5.65
25-49,999	1,372	1,224,964	1,339	19.34	25-49,999	564	429,201	560	18.46
50-99,999	1,307	3,263,760	1,304	51.53	50-99,999	347	865,814	345	37.23
100,000 +	196	1,615,264	193	25.50	100,000 +	79	890,013	79	38.27
Total	5,401	\$6,333,207	3,957	100.00%	Total	2,427	\$2,325,613	1,631	100.00%
Boyd County					Cheyenne County				
Less than 10	375	\$2,789	53	0.42%	Less than 10	1,176	\$12,379	261	0.17%
10-24,999	270	50,121	203	7.51	10-24,999	1,099	259,222	952	3.61
25-49,999	237	171,396	233	25.69	25-49,999	1,183	1,008,937	1,168	14.04
50-99,999	107	238,075	107	35.68	50-99,999	917	2,179,465	916	30.33
100,000 +	20	204,813	20	30.70	100,000 +	221	3,725,873	219	51.85
Total	1,009	\$667,194	616	100.00%	Total	4,596	\$7,185,876	3,516	100.00%
Brown County					Clay County				
Less than 10	533	\$5,221	85	0.48%	Less than 10	891	\$11,148	202	0.33%
10-24,999	369	76,471	313	7.00	10-24,999	719	158,273	561	4.75
25-49,999	362	298,328	360	27.29	25-49,999	967	784,522	957	23.52
50-99,999	178	429,435	178	39.28	50-99,999	623	1,494,769	620	44.81
100,000 +	34	283,750	34	25.96	100,000 +	91	886,742	91	26.59
Total	1,476	\$1,093,205	970	100.00%	Total	3,291	\$3,335,454	2,431	100.00%

*Data is suppressed to avoid releasing confidential information.

Table 3 — 2003 Individual Income Tax Liabilities by County (Cont.)

FEDERAL ADJUSTED GROSS INCOME	NUMBER OF RETURNS	NET LIABILITY AFTER NONREFUNDABLE CREDITS	NUMBER OF RETURNS WITH LIABILITY	NET LIABILITY PERCENT	FEDERAL ADJUSTED GROSS INCOME	NUMBER OF RETURNS	NET LIABILITY AFTER NONREFUNDABLE CREDITS	NUMBER OF RETURNS WITH LIABILITY	NET LIABILITY PERCENT
Colfax County					Douglas County				
Less than 10	1,195	\$14,370	260	0.37%	Less than 10	41,954	\$967,040	10,016	0.23%
10-24,999	1,177	274,277	1,029	7.08	10-24,999	50,502	12,065,347	42,724	2.84
25-49,999	1,371	1,057,964	1,351	27.33	25-49,999	57,392	51,118,725	55,471	12.04
50-99,999	660	1,490,580	660	38.50	50-99,999	50,465	123,634,151	50,041	29.13
100,000 +	93	1,034,323	93	26.72	100,000 +	21,597	236,700,832	21,473	55.76
Total	4,496	\$3,871,514	3,393	100.00%	Total	221,910	\$424,486,095	179,725	100.00%
Cuming County					Dundy County				
Less than 10	1,147	\$15,533	270	0.33%	Less than 10	288	\$12,901	57	1.22%
10-24,999	959	223,089	820	4.68	10-24,999	212	45,023	174	4.26
25-49,999	1,120	921,854	1,107	19.34	25-49,999	213	157,714	208	14.94
50-99,999	683	1,658,902	681	34.80	50-99,999	129	309,935	128	29.36
100,000 +	140	1,947,295	139	40.85	100,000 +	39	530,229	39	50.22
Total	4,049	\$4,766,673	3,017	100.00%	Total	881	\$1,055,802	606	100.00%
Custer County					Fillmore County				
Less than 10	1,611	\$20,945	248	0.53%	Less than 10	795	\$7,490	163	0.25%
10-24,999	1,119	231,262	886	5.83	10-24,999	661	155,549	531	5.11
25-49,999	1,271	1,014,385	1,254	25.56	25-49,999	773	654,765	767	21.53
50-99,999	707	1,694,773	706	42.70	50-99,999	531	1,275,079	529	41.93
100,000 +	114	1,007,659	114	25.39	100,000 +	104	948,443	104	31.19
Total	4,822	\$3,969,024	3,208	100.00%	Total	2,864	\$3,041,326	2,094	100.00%
Dakota County					Franklin County				
Less than 10	1,679	\$19,087	369	0.33%	Less than 10	453	\$5,794	77	0.45%
10-24,999	2,052	328,121	1,350	5.67	10-24,999	431	89,793	322	7.03
25-49,999	2,368	1,228,724	1,759	21.23	25-49,999	384	315,302	376	24.68
50-99,999	1,606	2,600,642	1,382	44.92	50-99,999	239	601,351	238	47.07
100,000 +	252	1,612,385	244	27.85	100,000 +	22	265,313	22	20.77
Total	7,957	\$5,788,959	5,104	100.00%	Total	1,529	\$1,277,553	1,035	100.00%
Dawes County					Frontier County				
Less than 10	1,097	\$11,761	239	0.37%	Less than 10	370	\$5,694	62	0.62%
10-24,999	852	162,686	674	5.17	10-24,999	263	50,449	197	5.48
25-49,999	801	648,945	793	20.64	25-49,999	314	257,684	309	28.00
50-99,999	554	1,328,852	553	42.26	50-99,999	181	436,955	179	47.47
100,000 +	127	992,421	126	31.56	100,000 +	24	169,625	24	18.43
Total	3,431	\$3,144,665	2,385	100.00%	Total	1,152	\$920,407	771	100.00%
Dawson County					Furnas County				
Less than 10	2,478	\$40,067	510	0.45%	Less than 10	772	\$6,779	119	0.07%
10-24,999	2,707	636,295	2,271	7.17	10-24,999	614	125,916	496	1.32
25-49,999	3,063	2,330,572	3,034	26.25	25-49,999	672	524,564	654	5.49
50-99,999	1,607	3,649,186	1,604	41.09	50-99,999	369	844,017	368	8.84
100,000 +	211	2,223,831	211	25.04	100,000 +	56	500,947	55	5.24
Total	10,066	\$8,879,951	7,630	100.00%	Total	2,483	\$2,002,223	1,692	20.96%
Deuel County					Gage County				
Less than 10	269	\$1,943	44	0.23%	Less than 10	2,431	\$26,190	465	0.27%
10-24,999	205	50,561	173	6.05	10-24,999	2,407	549,674	2,016	5.75
25-49,999	255	204,392	252	24.47	25-49,999	2,783	2,319,578	2,741	24.28
50-99,999	162	374,119	160	44.79	50-99,999	1,975	4,586,115	1,965	48.01
100,000 +	23	204,184	23	24.45	100,000 +	282	2,071,215	282	21.68
Total	914	\$835,199	652	100.00%	Total	9,878	\$9,552,772	7,469	100.00%
Dixon County					Garden County				
Less than 10	711	\$9,885	162	0.50%	Less than 10	307	\$4,142	61	0.47%
10-24,999	605	119,010	454	6.01	10-24,999	253	49,164	205	5.57
25-49,999	805	556,117	728	28.06	25-49,999	231	184,208	224	20.85
50-99,999	499	895,990	466	45.21	50-99,999	140	323,683	139	36.64
100,000 +	56	400,783	55	20.22	100,000 +	25	322,173	25	36.47
Total	2,676	\$1,981,785	1,865	100.00%	Total	956	\$883,370	654	100.00%
Dodge County					Garfield County				
Less than 10	4,166	\$53,595	881	0.26%	Less than 10	334	\$3,157	55	0.46%
10-24,999	3,939	906,714	3,310	4.35	10-24,999	246	48,051	195	7.06
25-49,999	4,678	4,022,975	4,620	19.29	25-49,999	222	168,016	221	24.67
50-99,999	3,593	8,350,329	3,577	40.03	50-99,999	94	220,403	92	32.36
100,000 +	709	7,525,545	709	36.08	100,000 +	24	241,397	24	35.45
Total	17,085	\$20,859,158	13,097	100.00%	Total	920	\$681,024	587	100.00%

*Data is suppressed to avoid releasing confidential information.

Table 3 — 2003 Individual Income Tax Liabilities by County (Cont.)

FEDERAL ADJUSTED GROSS INCOME	NUMBER OF RETURNS	NET LIABILITY AFTER NONREFUNDABLE CREDITS	NUMBER OF RETURNS WITH LIABILITY	NET LIABILITY PERCENT	FEDERAL ADJUSTED GROSS INCOME	NUMBER OF RETURNS	NET LIABILITY AFTER NONREFUNDABLE CREDITS	NUMBER OF RETURNS WITH LIABILITY	NET LIABILITY PERCENT
Gosper County					Hooker County				
Less than 10	213	\$1,807	38	0.22%	Less than 10	*	*	*	*
10-24,999	211	39,496	154	4.79	10-24,999	98	\$18,609	76	6.55%
25-49,999	237	196,617	235	23.85	25-49,999	111	89,697	110	31.56
50-99,999	162	375,472	162	45.55	50-99,999	47	113,714	46	40.01
100,000 +	31	210,878	31	25.58	100,000 +	*	*	*	*
Total	854	\$824,270	620	100.00%	Total	390	\$284,205	259	100.00%
Grant County					Howard County				
Less than 10	157	\$1,706	24	0.40%	Less than 10	725	\$8,265	157	0.33%
10-24,999	103	26,998	85	6.37	10-24,999	689	147,704	558	5.97
25-49,999	101	83,532	99	19.71	25-49,999	735	591,471	723	23.89
50-99,999	63	158,190	63	37.33	50-99,999	486	1,097,611	486	44.34
100,000 +	12	153,326	12	36.18	100,000 +	57	630,393	57	25.47
Total	436	\$423,752	283	100.00%	Total	2,692	\$2,475,444	1,981	100.00%
Greeley County					Jefferson County				
Less than 10	430	\$2,955	66	0.38%	Less than 10	993	\$10,748	212	0.32%
10-24,999	307	62,799	246	8.14	10-24,999	860	203,161	729	6.04
25-49,999	298	233,961	296	30.34	25-49,999	1,007	842,818	993	25.04
50-99,999	135	342,392	134	44.41	50-99,999	622	1,418,483	616	42.15
100,000 +	18	128,926	18	16.72	100,000 +	98	890,205	97	26.45
Total	1,188	\$771,033	760	100.00%	Total	3,580	\$3,365,415	2,647	100.00%
Hall County					Johnson County				
Less than 10	5,325	\$64,438	1,185	0.22%	Less than 10	549	\$4,418	88	0.26%
10-24,999	6,127	1,405,618	5,099	4.72	10-24,999	510	115,761	431	6.78
25-49,999	6,172	5,121,285	6,087	17.20	25-49,999	592	481,192	582	28.18
50-99,999	4,710	11,304,463	4,697	37.96	50-99,999	392	863,716	391	50.57
100,000 +	1,090	11,882,549	1,088	39.90	100,000 +	31	242,776	31	14.22
Total	23,424	\$29,778,353	18,156	100.00%	Total	2,074	\$1,707,863	1,523	100.00%
Hamilton County					Kearney County				
Less than 10	1,046	\$16,937	264	0.33%	Less than 10	653	\$8,089	160	0.26%
10-24,999	885	194,708	729	3.79	10-24,999	652	154,167	552	4.91
25-49,999	1,101	964,001	1,089	18.77	25-49,999	800	684,198	794	21.78
50-99,999	912	2,193,862	911	42.71	50-99,999	585	1,454,040	584	46.28
100,000 +	174	1,766,740	174	34.40	100,000 +	89	841,023	89	26.77
Total	4,118	\$5,136,248	3,167	100.00%	Total	2,779	\$3,141,517	2,179	100.00%
Harlan County					Keith County				
Less than 10	394	\$3,832	76	0.37%	Less than 10	1,074	\$11,401	245	0.31%
10-24,999	342	64,848	255	6.19	10-24,999	936	188,194	739	5.05
25-49,999	365	282,268	351	26.93	25-49,999	951	763,542	934	20.47
50-99,999	202	466,682	202	44.52	50-99,999	649	1,510,548	648	40.51
100,000 +	28	230,677	28	22.00	100,000 +	144	1,255,592	144	33.67
Total	1,331	\$1,048,307	912	100.00%	Total	3,754	\$3,729,277	2,710	100.00%
Hayes County					Keya Paha County				
Less than 10	112	\$1,267	26	1.03%	Less than 10	*	*	*	0.00%
10-24,999	68	13,257	58	10.77	10-24,999	80	\$15,086	69	8.17
25-49,999	65	46,434	63	37.71	25-49,999	80	63,391	80	34.33
50-99,999	*	*	*	*	50-99,999	29	66,331	29	35.92
100,000 +	*	*	*	*	100,000 +	*	*	*	*
Total	273	\$123,126	175	100.00%	Total	322	\$184,678	192	100.00%
Hitchcock County					Kimball County				
Less than 10	448	\$4,90	76	0.55%	Less than 10	488	\$7,592	87	0.49%
10-24,999	364	64,253	275	7.19	10-24,999	452	88,090	354	5.68
25-49,999	377	294,626	371	32.95	25-49,999	443	371,597	434	23.98
50-99,999	178	402,679	178	45.03	50-99,999	276	646,871	276	41.74
100,000 +	14	127,722	14	14.28	100,000 +	53	435,591	52	28.11
Total	1,381	\$894,183	914	100.00%	Total	1,712	\$1,549,741	1,203	100.00%
Holt County					Knox County				
Less than 10	1,588	\$17,928	310	0.47%	Less than 10	1,245	\$12,671	221	0.41%
10-24,999	1,225	257,962	951	6.80	10-24,999	917	193,467	766	6.33
25-49,999	1,215	947,842	1,200	24.97	25-49,999	1,070	876,734	1,054	28.71
50-99,999	655	1,559,852	651	41.10	50-99,999	568	1,310,979	562	42.93
100,000 +	117	1,011,948	115	26.66	100,000 +	66	660,188	65	21.62
Total	4,800	\$3,795,532	3,227	100.00%	Total	3,866	\$3,054,039	2,668	100.00%

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Table 3 — 2003 Individual Income Tax Liabilities by County (Cont.)

FEDERAL ADJUSTED GROSS INCOME	NUMBER OF RETURNS	NET LIABILITY AFTER NONREFUNDABLE CREDITS	NUMBER OF RETURNS WITH LIABILITY	NET LIABILITY PERCENT	FEDERAL ADJUSTED GROSS INCOME	NUMBER OF RETURNS	NET LIABILITY AFTER NONREFUNDABLE CREDITS	NUMBER OF RETURNS WITH LIABILITY	NET LIABILITY PERCENT
Lancaster County					Nemaha County				
Less than 10	22,884	\$401,161	6,047	0.21%	Less than 10	723	\$7,304	148	0.20%
10-24,999	27,408	6,950,161	24,069	3.71	10-24,999	612	147,179	518	3.96
25-49,999	30,718	28,140,859	30,289	15.02	25-49,999	768	626,123	755	16.83
50-99,999	27,043	65,828,351	26,956	35.13	50-99,999	646	1,736,086	643	46.67
100,000 +	8,444	86,078,839	8,418	45.93	100,000 +	165	1,203,585	164	32.35
Total	116,497	\$187,399,371	95,779	100.00%	Total	2,914	\$3,720,277	2,228	100.00%
Lincoln County					Nuckolls County				
Less than 10	3,741	\$38,838	762	0.20%	Less than 10	582	\$10,323	126	0.65%
10-24,999	3,653	722,727	2,750	3.68	10-24,999	632	116,197	463	7.29
25-49,999	3,502	3,045,655	3,334	15.52	25-49,999	580	436,514	560	27.40
50-99,999	3,691	8,924,359	3,671	45.49	50-99,999	291	661,141	288	41.50
100,000 +	693	6,887,921	693	35.11	100,000 +	46	369,018	46	23.16
Total	15,280	\$19,619,500	11,210	100.00%	Total	2,131	\$1,593,193	1,483	100.00%
Logan County					Otoe County				
Less than 10	*	*	*	*	Less than 10	1,564	\$17,484	350	0.24%
10-24,999	77	\$18,206	59	5.80%	10-24,999	1,436	313,141	1,192	4.34
25-49,999	116	88,657	114	28.22	25-49,999	1,779	1,459,892	1,742	20.25
50-99,999	58	128,257	58	40.83	50-99,999	1,460	3,429,206	1,450	47.58
100,000 +	*	*	*	*	100,000 +	283	1,987,963	282	27.58
Total	398	\$314,145	258	100.00%	Total	6,522	\$7,207,686	5,016	100.00%
Loup County					Pawnee County				
Less than 10	*	*	*	*	Less than 10	384	\$8,388	53	0.96%
10-24,999	45	\$8,719	28	11.76%	10-24,999	317	67,199	255	7.66
25-49,999	49	38,902	48	52.45	25-49,999	329	241,774	308	27.56
50-99,999	*	*	*	0.00	50-99,999	178	393,147	175	44.82
100,000 +	*	*	*	*	100,000 +	19	166,610	19	19.00
Total	171	\$74,172	93	100.00%	Total	1,227	\$877,118	810	100.00%
Madison County					Perkins County				
Less than 10	4,147	\$54,076	1,025	0.27%	Less than 10	386	\$4,583	100	0.37%
10-24,999	4,397	1,026,047	3,786	5.18	10-24,999	300	64,079	243	5.11
25-49,999	4,334	3,648,091	4,281	18.41	25-49,999	336	266,278	327	21.25
50-99,999	3,544	8,502,299	3,532	42.91	50-99,999	225	536,717	222	42.83
100,000 +	691	6,585,102	685	33.23	100,000 +	45	381,438	45	30.44
Total	17,113	\$19,815,615	13,309	100.00%	Total	1,292	\$1,253,095	937	100.00%
McPherson County					Phelps County				
Less than 10	*	*	*	*	Less than 10	1,177	\$17,527	266	0.35%
10-24,999	41	\$8,169	30	5.42%	10-24,999	840	180,845	703	3.64
25-49,999	41	39,340	40	26.08	25-49,999	1,128	976,817	1,117	19.65
50-99,999	27	64,792	27	42.96	50-99,999	881	2,130,343	877	42.86
100,000 +	*	*	*	*	100,000 +	176	1,665,105	174	33.50
Total	173	\$150,829	108	100.00%	Total	4,202	\$4,970,637	3,137	100.00%
Merrick County					Pierce County				
Less than 10	901	\$7,665	186	0.26%	Less than 10	941	\$9,347	188	0.30%
10-24,999	808	167,760	638	5.73	10-24,999	659	147,519	565	4.80
25-49,999	950	780,672	939	26.65	25-49,999	822	708,301	818	23.05
50-99,999	497	1,122,435	497	38.31	50-99,999	642	1,603,891	639	52.19
100,000 +	82	851,176	80	29.05	100,000 +	71	603,992	70	19.65
Total	3,238	\$2,929,708	2,340	100.00%	Total	3,135	\$3,073,050	2,280	100.00%
Morrill County					Platte County				
Less than 10	652	\$6,103	105	0.29%	Less than 10	3,514	\$70,941	880	0.40%
10-24,999	566	104,457	436	4.93	10-24,999	3,291	787,922	2,876	4.50
25-49,999	569	464,433	555	21.94	25-49,999	3,905	3,284,393	3,862	18.74
50-99,999	310	751,860	308	35.51	50-99,999	3,009	7,072,350	3,003	40.35
100,000 +	58	790,403	58	37.33	100,000 +	643	6,310,535	642	36.01
Total	2,155	\$2,117,256	1,462	100.00%	Total	14,362	\$17,526,141	11,263	100.00%
Nance County					Polk County				
Less than 10	511	\$4,852	95	0.41%	Less than 10	560	\$10,518	143	0.47%
10-24,999	388	83,480	311	7.09	10-24,999	546	109,238	412	4.92
25-49,999	431	350,650	429	29.79	25-49,999	633	534,358	629	24.07
50-99,999	237	548,170	235	46.57	50-99,999	433	986,530	431	44.43
100,000 +	22	190,037	22	16.14	100,000 +	56	579,544	56	26.10
Total	1,589	\$1,177,189	1,092	100.00%	Total	2,228	\$2,220,188	1,671	100.00%

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Table 3 — 2003 Individual Income Tax Liabilities by County (Cont.)

FEDERAL ADJUSTED GROSS INCOME	NUMBER OF RETURNS	NET LIABILITY AFTER NONREFUNDABLE CREDITS	NUMBER OF RETURNS WITH LIABILITY	NET LIABILITY PERCENT	FEDERAL ADJUSTED GROSS INCOME	NUMBER OF RETURNS	NET LIABILITY AFTER NONREFUNDABLE CREDITS	NUMBER OF RETURNS WITH LIABILITY	NET LIABILITY PERCENT
Red Willow County					Sherman County				
Less than 10	1,337	\$18,066	300	0.37%	Less than 10	419	\$6,089	82	0.62%
10-24,999	1,230	249,819	979	5.17	10-24,999	365	70,145	270	7.11
25-49,999	1,277	1,024,956	1,245	21.20	25-49,999	387	309,607	382	31.38
50-99,999	909	2,136,469	904	44.19	50-99,999	165	363,813	165	36.87
100,000 +	156	1,405,255	155	29.07	100,000 +	15	237,049	15	24.02
Total	4,909	\$4,834,565	3,583	100.00%	Total	1,351	\$986,703	914	100.00%
Richardson County					Sioux County				
Less than 10	1,117	\$8,272	181	0.27%	Less than 10	88	\$1,803	12	0.69%
10-24,999	1,042	190,882	787	6.21	10-24,999	68	13,015	60	5.00
25-49,999	1,050	726,271	962	23.65	25-49,999	58	40,844	57	15.68
50-99,999	589	1,220,009	578	39.72	50-99,999	36	92,406	35	35.47
100,000 +	111	926,015	110	30.15	100,000 +	11	112,436	11	43.16
Total	3,909	\$3,071,449	2,618	100.00%	Total	261	\$260,504	175	100.00%
Rock County					Stanton County				
Less than 10	268	\$4,434	62	0.76%	Less than 10	390	\$6,308	73	0.44%
10-24,999	180	33,833	134	5.78	10-24,999	308	66,675	250	4.70
25-49,999	201	159,825	197	27.32	25-49,999	405	341,091	401	24.04
50-99,999	81	204,050	81	34.88	50-99,999	262	603,412	262	42.53
100,000 +	18	182,837	18	31.26	100,000 +	40	401,378	40	28.29
Total	748	\$584,979	492	100.00%	Total	1,405	\$1,418,864	1,026	100.00%
Saline County					Thayer County				
Less than 10	1,456	\$22,143	329	0.34%	Less than 10	691	\$7,866	156	0.30%
10-24,999	1,331	305,872	1,129	4.65	10-24,999	611	136,329	501	5.23
25-49,999	1,939	1,662,959	1,922	25.29	25-49,999	719	570,811	703	21.91
50-99,999	1,397	3,305,101	1,395	50.26	50-99,999	424	996,414	420	38.25
100,000 +	176	1,279,688	175	19.46	100,000 +	71	893,654	71	34.30
Total	6,299	\$6,575,763	4,950	100.00%	Total	2,516	\$2,605,074	1,851	100.00%
Sarpy County					Thomas County				
Less than 10	8,029	\$123,154	2,252	0.17%	Less than 10	137	\$11,465	28	4.34%
10-24,999	8,935	2,174,629	7,699	2.98	10-24,999	74	22,101	65	8.37
25-49,999	10,994	9,224,908	10,430	12.66	25-49,999	89	66,273	88	25.10
50-99,999	12,983	30,504,927	12,743	41.85	50-99,999	37	81,214	36	30.76
100,000 +	4,253	30,865,145	4,217	42.34	100,000 +	10	82,995	10	31.43
Total	45,194	\$72,892,763	37,341	100.00%	Total	347	\$264,048	227	100.00%
Saunders County					Thurston County				
Less than 10	2,013	\$58,670	473	0.54%	Less than 10	473	\$6,229	74	0.44%
10-24,999	1,881	427,283	1,565	3.94	10-24,999	474	75,367	297	5.38
25-49,999	2,368	2,034,778	2,331	18.74	25-49,999	431	284,317	350	20.29
50-99,999	2,046	4,870,641	2,033	44.86	50-99,999	279	577,913	252	41.25
100,000 +	399	3,466,164	398	31.92	100,000 +	51	457,238	47	32.64
Total	8,707	\$10,857,536	6,800	100.00%	Total	1,708	\$1,401,064	1,020	100.00%
Scotts Bluff County					Valley County				
Less than 10	3,834	\$65,439	662	0.41%	Less than 10	594	\$8,470	123	0.50%
10-24,999	4,217	847,125	3,355	5.25	10-24,999	486	98,205	375	5.83
25-49,999	3,691	3,042,294	3,644	18.86	25-49,999	496	386,512	487	22.93
50-99,999	2,654	6,343,335	2,645	39.33	50-99,999	294	689,132	292	40.89
100,000 +	612	5,828,634	609	36.14	100,000 +	48	502,951	47	29.84
Total	15,008	\$16,126,827	10,915	100.00%	Total	1,918	\$1,685,270	1,324	100.00%
Seward County					Washington County				
Less than 10	1,514	\$19,901	384	0.23%	Less than 10	1,686	\$22,727	424	0.17%
10-24,999	1,403	321,505	1,172	3.79	10-24,999	1,495	369,540	1,334	2.77
25-49,999	1,870	1,611,934	1,843	19.00	25-49,999	1,922	1,679,041	1,885	12.57
50-99,999	1,670	3,939,116	1,664	46.44	50-99,999	2,140	5,156,590	2,130	38.61
100,000 +	326	2,590,041	325	30.53	100,000 +	682	6,128,200	678	45.88
Total	6,783	\$8,482,497	5,388	100.00%	Total	7,925	\$13,356,098	6,451	100.00%
Sheridan County					Wayne County				
Less than 10	824	\$12,255	141	0.60%	Less than 10	841	\$12,296	225	0.34%
10-24,999	658	135,240	552	6.67	10-24,999	746	182,792	641	5.01
25-49,999	626	522,825	621	25.78	25-49,999	878	735,664	865	20.18
50-99,999	335	810,281	335	39.96	50-99,999	689	1,672,183	689	45.88
100,000 +	62	547,270	61	26.99	100,000 +	115	1,042,074	114	28.59
Total	2,505	\$2,027,871	1,710	100.00%	Total	3,269	\$3,645,009	2,534	100.00%

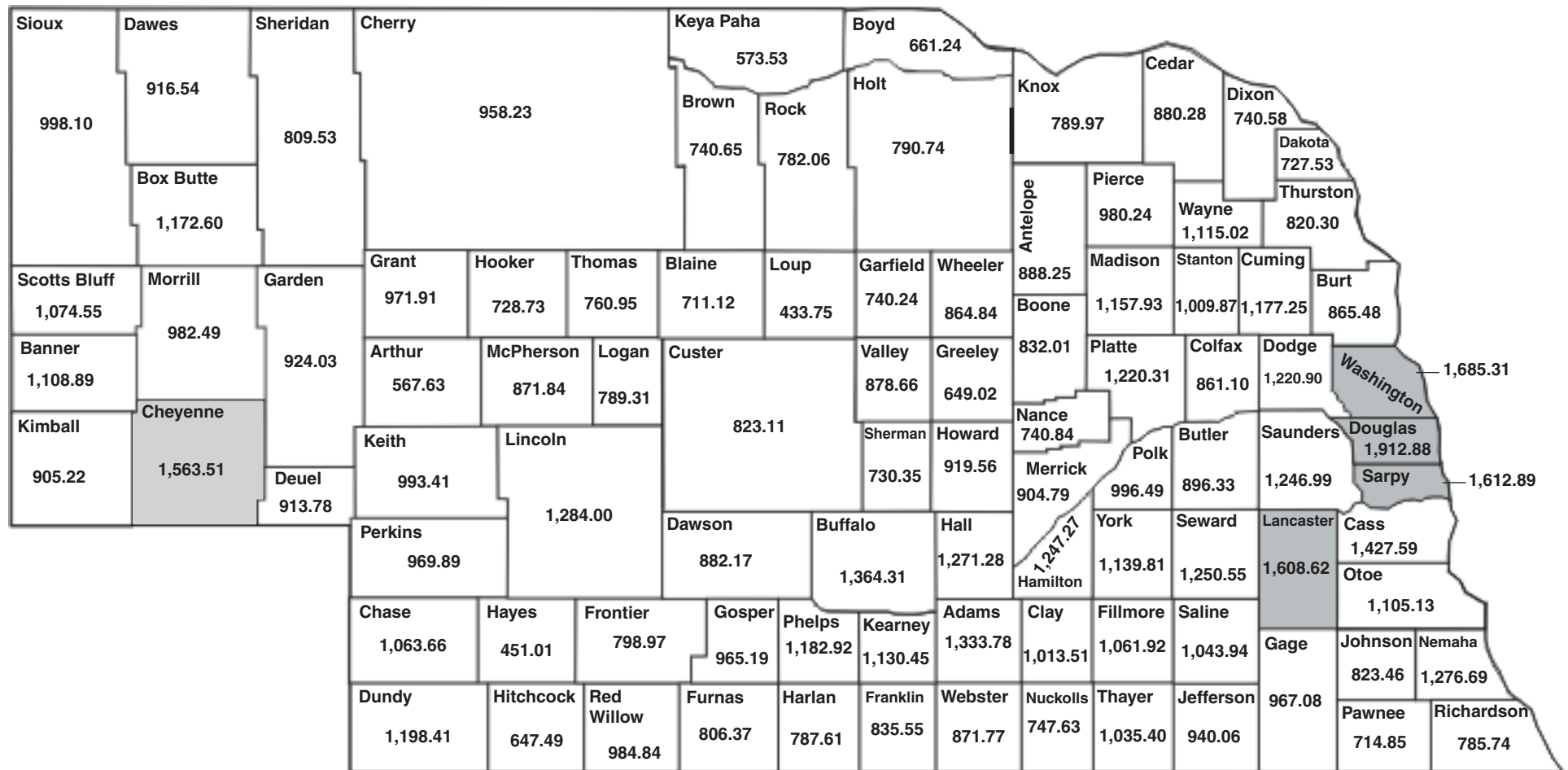
*Data is suppressed to avoid releasing confidential information.

Table 3 — 2003 Individual Income Tax Liabilities by County (Cont.)

FEDERAL ADJUSTED GROSS INCOME	NUMBER OF RETURNS	NET LIABILITY AFTER NONREFUNDABLE CREDITS	NUMBER OF RETURNS WITH LIABILITY	NET LIABILITY PERCENT	FEDERAL ADJUSTED GROSS INCOME	NUMBER OF RETURNS	NET LIABILITY AFTER NONREFUNDABLE CREDITS	NUMBER OF RETURNS WITH LIABILITY	NET LIABILITY PERCENT
Webster County					Counties Total				
Less than 10	464	\$5,156	97	0.36%	Less than 10	168,884	\$2,803,126	38,958	0.26%
10-24,999	455	100,930	377	7.05	10-24,999	176,268	40,739,581	147,515	3.73
25-49,999	459	357,418	456	24.97	25-49,999	198,024	169,715,638	192,777	15.53
50-99,999	232	536,356	232	37.47	50-99,999	162,931	390,225,076	161,606	35.72
100,000 +	32	431,592	32	30.15	100,000 +	48,331	489,100,343	48,068	44.77
Total	1,642	\$1,431,452	1,194	100.00%	Total	754,438	\$1,092,583,764	588,924	100.00%
Wheeler County					Counties Unallocated				
Less than 10	*	*	*	*	Less than 10	13,091	\$1,273,262	3,109	1.52%
10-24,999	69	\$13,765	53	5.75%	10-24,999	17,000	2,951,040	14,610	3.52
25-49,999	75	60,099	73	25.09	25-49,999	21,807	11,421,408	20,785	13.64
50-99,999	39	93,114	38	38.87	50-99,999	22,020	24,649,517	21,015	29.43
100,000 +	*	*	*	*	100,000 +	14,790	43,450,225	13,097	51.88
Total	277	\$239,562	183	100.00%	Total	88,708	\$83,745,452	72,616	100.00%
York County					State Total				
Less than 10	1,653	\$21,643	413	0.30%	Less than 10	181,975	\$4,076,390	42,067	0.35%
10-24,999	1,416	324,617	1,209	4.51	10-24,999	193,268	43,690,621	162,125	3.71
25-49,999	1,708	1,456,672	1,692	20.26	25-49,999	219,831	181,137,047	213,562	15.40
50-99,999	1,260	3,011,710	1,256	41.89	50-99,999	184,951	414,874,592	182,621	35.27
100,000 +	271	2,375,292	271	33.04	100,000 +	63,121	532,550,569	61,165	45.27
Total	6,308	\$7,189,934	4,841	100.00%	Total	843,146	\$1,176,329,219	661,540	100.00%

*Data is suppressed to avoid releasing confidential information.

Table 4 — Individual Income Tax Liability Per Return for 2003



NOTE: Calculations based on total number of county returns and Nebraska tax net of nonrefundable credits.

All county average: \$1,448.21

Counties above average are noted by shaded area on the map.

Table 5 — Total 2003 Individual Income Tax Liability

FEDERAL ADJUSTED GROSS INCOME	NUMBER OF NONRESIDENT RETURNS	NUMBER OF RESIDENT RETURNS	TOTAL RETURNS	NUMBER OF RETURNS WITH TAX LIABILITY	CALCULATED LIABILITY	
					AMOUNT	PERCENT OF TOTAL
Less than 0	778	8,615	9,393	472	\$1,202,535	0.09%
0 - 4,999	7,526	100,372	107,898	6,327	1,226,406	0.09
5,000 - 9,999	4,787	59,897	64,684	43,211	3,535,272	0.27
10,000 - 14,999	5,362	58,159	63,521	49,802	11,288,539	0.85
15,000 - 19,999	5,763	59,358	65,121	57,551	21,402,188	1.61
20,000 - 24,999	5,875	58,751	64,626	61,336	32,387,819	2.43
25,000 - 29,999	5,223	52,633	57,856	56,565	40,464,356	3.04
30,000 - 34,999	4,646	43,284	47,930	47,210	42,682,992	3.21
35,000 - 39,999	4,249	37,554	41,803	41,348	45,425,645	3.41
40,000 - 44,999	3,962	33,949	37,911	37,561	48,645,278	3.66
45,000 - 49,999	3,727	30,604	34,331	34,045	51,262,446	3.85
50,000 - 54,999	3,297	26,937	30,234	30,001	51,331,862	3.86
55,000 - 59,999	3,145	24,520	27,665	27,470	53,043,192	3.99
60,000 - 74,999	7,684	58,437	66,121	65,687	159,806,095	12.01
75,000 - 99,999	7,894	53,037	60,931	60,399	207,392,088	15.59
100,000 - 199,999	8,303	38,326	46,629	45,896	262,337,295	19.72
200,000 - 499,999	3,695	8,043	11,738	11,214	148,709,117	11.18
500,000 - 999,999	1,322	1,336	2,658	2,430	59,375,540	4.46
1,000,000 or more	1,470	626	2,096	1,768	88,905,575	6.68
Total	88,708	754,438	843,146	680,293	\$1,330,424,240	100.00%

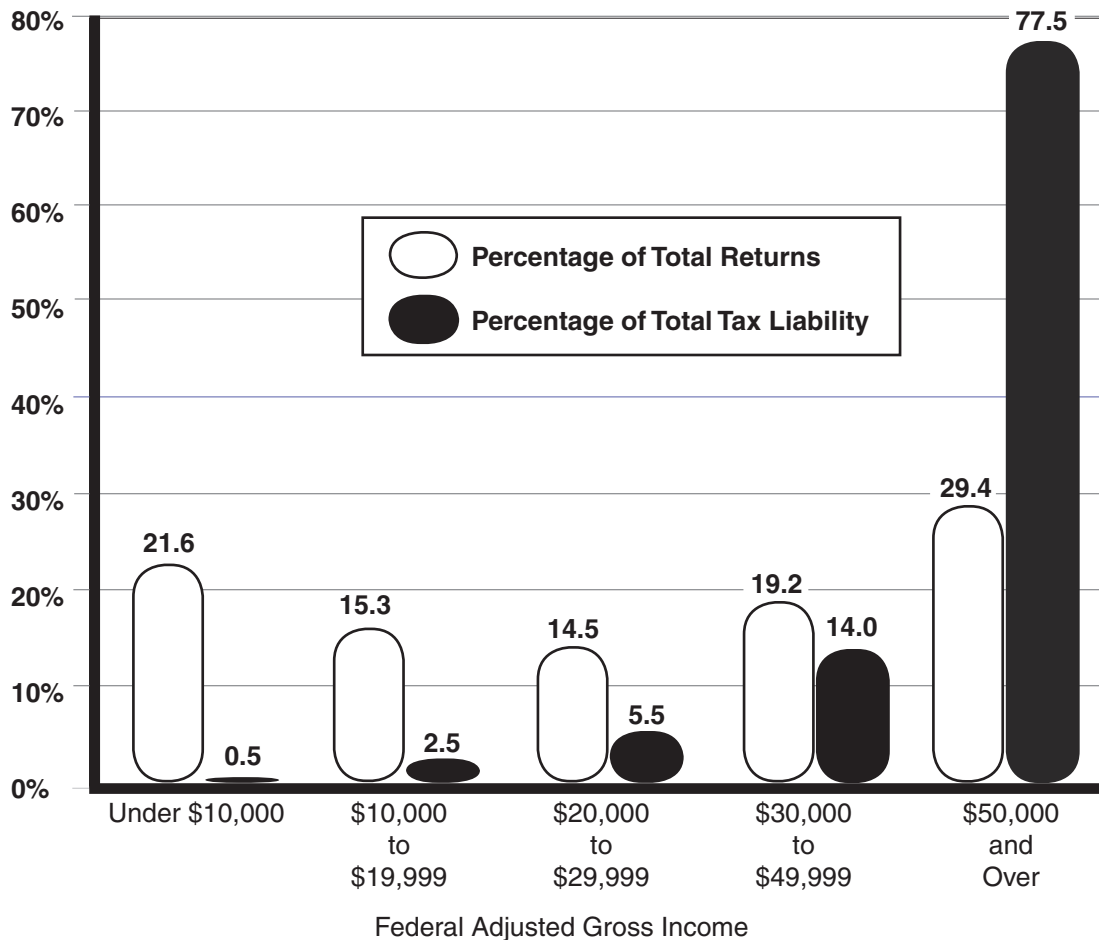


Table 6 — 2003 Resident Individual Income Tax Liability

FEDERAL ADJUSTED GROSS INCOME	NUMBER OF RETURNS	NUMBER OF RETURNS WITH TAX LIABILITY	FEDERAL ADJUSTED GROSS INCOME	CALCULATED LIABILITY	
				AMOUNT	PERCENT OF TOTAL
Less than 0	8,615	399	-\$560,302,808	\$1,029,945	0.08%
0 - 4,999	100,372	6,026	122,612,487	196,344	0.02
5,000 - 9,999	59,897	40,239	447,756,454	3,370,370	0.27
10,000 - 14, 999	58,159	45,478	725,982,618	10,701,281	0.86
15,000 - 19,999	59,358	52,528	1,040,613,066	20,252,710	1.63
20,000 - 24,999	58,751	55,873	1,320,312,969	30,695,420	2.47
25,000 - 29,999	52,633	51,582	1,444,904,582	38,365,426	3.08
30,000 - 34,999	43,284	42,780	1,403,646,009	40,385,278	3.25
35,000 - 39,999	37,554	37,272	1,406,771,532	43,012,993	3.46
40,000 - 44,999	33,949	33,762	1,440,944,632	46,100,731	3.71
45,000 - 49,999	30,604	30,456	1,452,993,069	48,540,352	3.90
50,000 - 54,999	26,937	26,848	1,413,474,900	48,652,502	3.91
55,000 - 59,999	24,520	24,459	1,409,093,658	50,172,500	4.03
60,000 - 74,999	58,437	58,302	3,916,846,707	151,425,912	12.17
75,000 - 99,999	53,037	52,911	4,544,147,071	196,138,371	15.76
100,000 - 199,999	38,326	38,237	4,964,589,261	246,224,313	19.79
200,000 - 499,999	8,043	8,012	2,303,414,593	138,323,428	11.12
500,000 - 999,999	1,336	1,328	898,854,607	54,768,438	4.40
1,000,000 or more	626	614	1,927,825,801	75,804,867	6.09
Total	754,438	607,106	\$31,624,481,208	\$1,244,161,181	100.00%

Table 7 — Adjustment to 2003 Resident Individual Income Tax Returns

FEDERAL ADJUSTED GROSS INCOME	NEBRASKA ITEMIZED DEDUCTIONS	ADJUSTMENTS INCREASING FEDERAL AGI	ADJUSTMENTS DECREASING FEDERAL AGI	NEBRASKA NET TAXABLE INCOME
Less than 0	\$31,661,704	\$430,311,580	\$349,949,930	\$11,784,455
0 - 4,999	6,847,208	7,694,777	5,741,089	19,348,780
5,000 - 9,999	10,024,320	7,622,877	5,455,163	139,965,774
10,000 - 14, 999	25,324,347	8,861,407	8,866,957	390,747,136
15,000 - 19,999	39,694,447	11,860,515	13,536,331	668,535,344
20,000 - 24,999	59,486,950	11,514,581	15,877,764	932,293,213
25,000 - 29,999	79,819,262	11,652,276	15,871,420	1,077,470,148
30,000 - 34,999	94,386,910	11,234,679	16,299,581	1,080,817,700
35,000 - 39,999	108,008,218	12,645,533	16,358,812	1,105,266,135
40,000 - 44,999	116,583,062	11,010,111	17,868,301	1,148,235,994
45,000 - 49,999	122,858,070	11,160,237	16,583,964	1,175,515,329
50,000 - 54,999	129,438,075	9,735,627	16,577,149	1,153,260,077
55,000 - 59,999	136,158,306	8,941,691	15,210,932	1,160,537,870
60,000 - 74,999	408,957,617	27,453,467	46,647,205	3,271,955,579
75,000 - 99,999	530,781,575	34,862,168	55,353,993	3,859,361,947
100,000 - 199,999	581,973,294	62,878,842	75,591,887	4,321,036,006
200,000 - 499,999	172,741,684	59,671,043	81,376,354	2,114,404,668
500,000 - 999,999	52,310,130	27,525,579	69,307,457	806,930,599
1,000,000 or more	242,056,442	120,660,997	688,963,920	1,126,813,112
Total	\$2,949,111,621	\$887,297,987	\$1,531,438,209	\$25,564,279,866

Table 8 — 2003 Individual Income Tax Liability and Payments for Resident Returns

FEDERAL ADJUSTED GROSS INCOME	NEBRASKA INCOME TAX	NEBRASKA MINIMUM TAX	TOTAL NEBRASKA INCOME TAX LIABILITY	PERSONAL CREDIT AMOUNT	WITHHOLDING PAYMENTS	ESTIMATED PAYMENTS
Less than 0	\$846,079	\$183,866	\$1,029,945	\$60,107	\$1,992,483	\$461,781
0 - 4,999	170,606	25,738	196,344	37,447	6,252,202	780,921
5,000 - 9,999	3,327,977	42,392	3,370,370	1,366,464	7,540,221	233,424
10,000 - 14, 999	10,618,209	83,072	10,701,281	4,032,844	13,190,742	575,187
15,000 - 19,999	20,136,522	116,187	20,252,710	6,974,622	21,794,739	1,137,637
20,000 - 24,999	30,541,782	153,638	30,695,420	9,000,300	31,909,438	1,545,478
25,000 - 29,999	38,165,400	200,026	38,365,426	9,387,160	38,625,121	1,974,945
30,000 - 34,999	40,199,433	185,845	40,385,278	8,420,918	40,047,541	2,237,992
35,000 - 39,999	42,799,839	213,154	43,012,993	8,078,701	40,872,512	2,505,429
40,000 - 44,999	45,871,131	229,599	46,100,731	7,941,329	42,316,054	2,815,540
45,000 - 49,999	48,294,032	246,321	48,540,352	7,747,858	43,112,189	3,109,014
50,000 - 54,999	48,428,501	224,000	48,652,502	7,095,634	42,873,570	2,971,060
55,000 - 59,999	49,936,201	236,299	50,172,500	6,679,637	43,505,215	3,050,572
60,000 - 74,999	150,791,162	634,751	151,425,912	16,616,294	126,677,198	9,768,974
75,000 - 99,999	195,286,827	851,547	196,138,371	15,664,104	161,151,066	14,549,803
100,000 - 199,999	244,935,067	1,289,246	246,224,313	9,175,430	184,730,048	33,377,491
200,000 - 499,999	136,946,794	1,376,634	138,323,428	21,110	81,510,994	34,859,655
500,000 - 999,999	54,348,268	420,171	54,768,438	0	27,623,963	18,175,589
1,000,000 or more	75,405,925	398,942	75,804,867	0	24,625,570	36,216,857
Total	\$1,237,049,755	\$7,111,428	\$1,244,161,181	\$118,299,959	\$980,350,866	\$170,347,349

Table 9A — 2003 Individual Refundable Income Tax Credits

FEDERAL ADJUSTED GROSS INCOME	MOTOR FUEL TAX CREDIT		REFUNDABLE CHILD CARE CREDIT	
	AMOUNT	# OF RETURNS	AMOUNT	# OF RETURNS
Less than 0	\$281,380	910	\$24,758	37
0 - 4,999	306,708	1,451	440,385	955
5,000 - 9,999	71,441	354	454,330	941
10,000 - 14, 999	87,564	421	1,095,370	1,931
15,000 - 19,999	138,288	624	1,808,672	2,857
20,000 - 24,999	154,027	721	1,897,410	3,340
25,000 - 29,999	157,635	677	693,130	2,602
30,000 - 34,999	126,067	537	0	0
35,000 - 39,999	118,826	499	0	0
40,000 - 44,999	106,420	454	0	0
45,000 - 49,999	90,633	427	0	0
50,000 - 54,999	69,027	289	0	0
55,000 - 59,999	67,097	255	0	0
60,000 - 74,999	116,644	517	0	0
75,000 - 99,999	93,003	379	0	0
100,000 - 199,999	72,336	238	0	0
200,000 - 499,999	16,316	53	0	0
500,000 - 999,999	8,434	12	0	0
1,000,000 or more	7,300	9	0	0
Total	\$2,089,146	8,827	\$6,414,055	12,663

Table 9B — 2003 Individual Non-Refundable Income Tax Credits

FEDERAL ADJUSTED GROSS INCOME	PERSONAL EXEMPTION CREDIT		CREDIT FOR TAX PAID TO ANOTHER STATE		ELDERLY TAX CREDIT		CHILD CARE CREDIT		3800 CREDITS	
	Amount	# of Returns	Amount	# of Returns	Amount	# of Returns	Amount	# of Returns	Amount	# of Returns
Less than 0	\$60,107	387	\$8,575	10	\$0	0	\$0	0	\$272,402	2
0 - 4,999	37,447	663	890	90	25	1	0	0	57	1
5,000 - 9,999	1,366,464	16,083	31,982	907	544	20	0	0	0	0
10,000 - 14, 999	4,032,844	37,296	109,830	1,079	16,591	180	0	0	88	1
15,000 - 19,999	6,974,622	49,537	218,214	1,375	7,752	93	0	0	310	2
20,000 - 24,999	9,000,300	54,327	425,490	1,752	5,974	37	0	0	308	1
25,000 - 29,999	9,387,160	50,500	577,649	1,756	0	0	75,305	588	287	1
30,000 - 34,999	8,420,918	41,954	611,789	1,553	1,150	1	326,452	2,645	0	0
35,000 - 39,999	8,078,701	36,661	697,571	1,538	89	1	321,488	2,782	3,577	5
40,000 - 44,999	7,941,329	33,178	796,458	1,544	800	1	336,576	3,088	2,680	4
45,000 - 49,999	7,747,858	30,006	819,421	1,462	0	0	377,723	3,364	384	2
50,000 - 54,999	7,095,634	26,459	855,334	1,339	0	0	389,500	3,322	1,474	1
55,000 - 59,999	6,679,637	24,097	860,899	1,262	0	0	372,644	3,241	2,275	2
60,000 - 74,999	16,616,294	57,473	2,495,954	3,211	439	2	979,879	8,281	6,962	7
75,000 - 99,999	15,664,104	52,040	3,139,792	3,344	0	0	871,921	7,613	37,663	19
100,000 - 199,999	9,175,430	36,867	4,507,113	3,190	0	0	487,174	4,633	102,162	40
200,000 - 499,999	21,110	880	3,742,163	1,170	0	0	60,807	589	285,598	30
500,000 - 999,999	0	0	1,576,702	251	0	0	8,462	65	299,030	22
1,000,000 or more	0	0	1,891,587	171	0	0	1,119	11	3,811,646	46
Total	\$118,299,959	548,408	\$23,367,413	27,004	\$33,364	336	\$4,609,050	40,222	\$4,826,903	186

Table 10 — General Fund Individual Income Tax Cash Receipts

MONTH	GROSS RECEIPTS ¹		NET RECEIPTS ²		NET CHANGE	PERCENT CHANGE
	2004	2003	2004	2003		
January	\$95,903,681	\$103,732,380	\$87,958,409	\$92,648,784	-\$4,690,375	-5.06%
February	168,078,299	157,725,200	109,950,371	102,701,013	7,249,358	7.06
March	116,495,856	96,002,887	64,420,112	45,220,532	19,199,580	42.46
April	199,861,655	162,676,280	145,778,775	111,356,825	34,421,950	30.91
May	153,284,174	132,872,854	129,332,261	103,829,870	25,502,391	24.56
June	123,778,224	120,129,766	107,397,147	88,726,632	18,670,515	21.04
July	48,902,135	50,300,544	45,255,756	45,240,166	15,590	0.03
August	162,730,038	139,820,070	160,073,610	137,882,393	22,191,217	16.09
September	130,411,348	128,633,719	129,099,210	125,288,443	3,810,767	3.04
October	59,044,499	56,343,472	57,709,205	54,140,873	3,568,332	6.59
November	149,326,358	139,663,919	144,693,163	136,429,022	8,264,141	6.06
December	115,544,044	108,199,173	114,781,150	106,072,052	8,709,098	8.21
Total	\$1,523,360,311	\$1,396,100,262	\$1,296,449,169	\$1,149,536,605	\$146,912,564	12.78%

¹ Taxes received and deposited during the specific processing month, regardless of when tax liability was incurred.

² Gross receipts less refunds.

Table 11 — General Fund Corporation Income Tax Cash Receipts

MONTH	GROSS RECEIPTS ¹		NET RECEIPTS ²		NET CHANGE	PERCENT CHANGE
	2004	2003	2004	2003		
January	\$7,947,238	\$7,695,265	\$4,065,781	\$5,844,089	-\$1,778,308	-30.43%
February	6,955,910	10,109,257	5,636,459	8,691,567	-3,055,108	-35.15
March	35,468,415	29,290,128	33,372,382	27,345,462	6,026,920	22.04
April	24,520,026	16,291,882	22,705,790	14,826,949	7,878,841	53.14
May	8,852,072	6,661,378	7,539,790	4,991,694	2,548,096	51.05
June	34,461,516	19,908,495	32,263,373	18,829,643	13,433,730	71.34
July	7,823,526	6,190,101	6,079,569	4,916,580	1,162,989	23.65
August	4,208,584	4,144,476	2,942,493	3,728,112	-785,619	-21.07
September	35,266,017	26,694,257	33,687,857	24,564,563	9,123,294	37.14
October	10,291,798	13,149,340	8,311,714	8,793,919	-482,205	-5.48
November	5,803,785	3,131,632	640,279	-1,534,803	2,175,082	-141.72
December	33,726,726	27,214,578	31,475,177	21,377,485	10,097,692	47.24
Total	\$215,325,613	\$170,480,789	\$188,720,664	\$142,375,260	\$46,345,404	32.55%

¹ Taxes received and deposited during the specific processing month, regardless of when tax liability was incurred.

² Gross receipts less refunds.

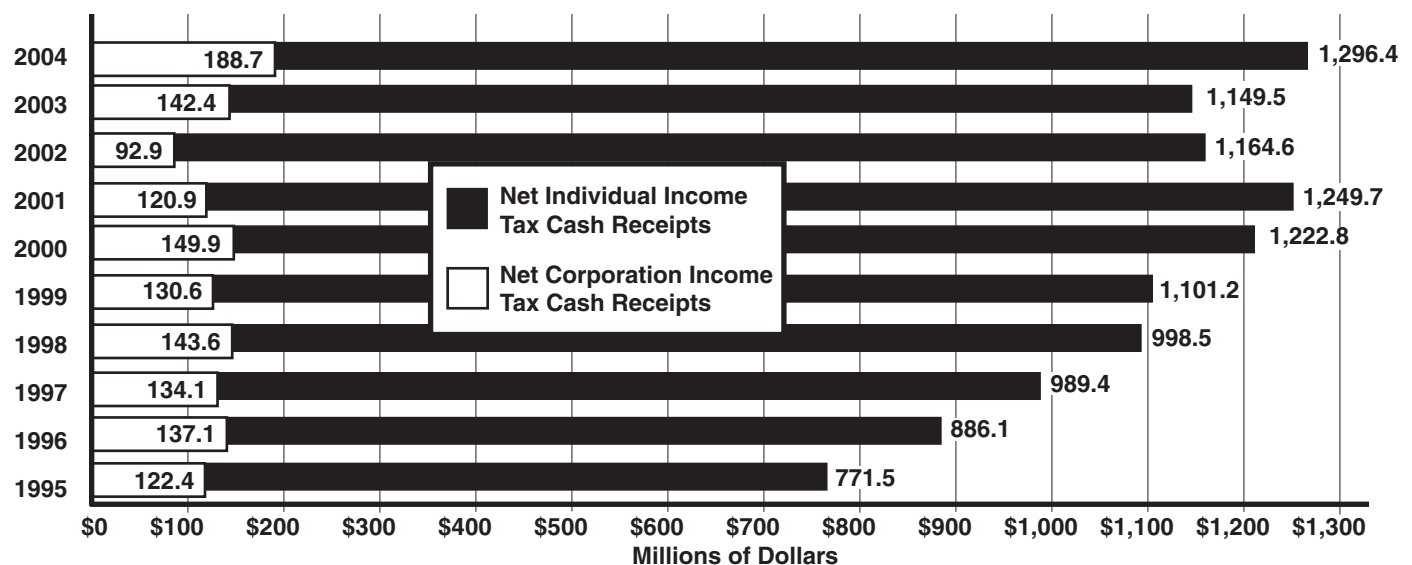


Table 12 — Analysis of Corporation Income Tax Returns for 2002

NEBRASKA TAXABLE INCOME CLASSIFICATION	NUMBER OF CORPORATIONS ¹	PERCENT OF TOTAL CORPORATIONS	NET NEBRASKA INCOME ²	NET NEBRASKA TAX DUE ³	PERCENT OF TOTAL LIABILITY
Less than zero	7,517	35.21%	\$0	\$0	0.00%
0 - \$5,000	5,679	26.60	5,715,583	1,576,037	1.64
\$5,001 - \$10,000	1,218	5.70	8,879,920	334,805	0.35
\$10,001 - \$15,000	865	4.05	10,690,879	404,504	0.42
\$15,001 - \$20,000	672	3.15	11,723,755	459,689	0.48
\$20,001 - \$25,000	581	2.72	13,045,712	517,461	0.54
\$25,001 - \$30,000	445	2.08	12,200,012	505,060	0.52
\$30,001 - \$35,000	366	1.71	11,873,219	485,579	0.50
\$35,001 - \$40,000	307	1.44	11,467,179	459,673	0.48
\$40,001 - \$45,000	301	1.41	12,788,295	542,093	0.56
\$45,001 - \$50,000	334	1.56	16,006,874	707,153	0.73
\$50,001 - \$60,000	471	2.21	25,647,325	1,174,526	1.22
\$60,001 - \$70,000	271	1.27	17,584,558	807,305	0.84
\$70,001 - \$80,000	242	1.13	18,091,270	877,119	0.91
\$80,001 - \$90,000	194	0.91	16,470,514	755,802	0.78
\$90,001 - \$100,000	170	0.80	16,190,143	833,003	0.86
\$100,001 - \$150,000	499	2.34	60,632,481	2,968,983	3.08
\$150,001 - \$200,000	237	1.11	40,885,244	2,066,563	2.15
\$200,001 - \$250,000	158	0.74	35,320,852	1,778,788	1.85
\$250,001 - \$300,000	99	0.46	26,853,748	1,213,688	1.26
\$300,001 - \$350,000	77	0.36	24,947,753	1,350,154	1.40
\$350,001 - \$400,000	63	0.30	23,554,555	1,141,359	1.19
\$400,001 - \$450,000	46	0.22	19,493,364	903,523	0.94
\$450,001 - \$500,000	41	0.19	19,290,709	1,089,636	1.13
\$500,001 - \$750,000	147	0.69	88,560,997	4,617,234	4.79
\$750,001 - \$1,000,000	77	0.36	66,173,814	4,177,919	4.34
\$1,000,001 - \$2,000,000	132	0.62	181,945,322	9,268,977	9.62
\$2,000,001 - \$3,000,000	52	0.24	128,295,923	6,788,275	7.05
\$3,000,001 - \$5,000,000	35	0.16	138,578,233	7,811,675	8.11
Greater than \$5,000,001	56	0.26	867,789,324	40,695,415	42.25
TOTAL	21,352	100.00%	\$1,930,697,557	\$96,311,998	100.00%

¹ Does not include S-corporations² Does not include deficit³ The corporation income tax rate is 5.58% on the first \$50,000 of Nebraska taxable income and 7.81% of income over \$50,000**Table 13 — Analysis of Financial Institution Tax Returns for 2002**

INFORMATION	BANKS	SAVINGS & LOANS	CREDIT UNIONS	OTHER	TOTAL
Number of Returns	265	14	27	29	335
Preceding year end deposits	\$25,693,786,117	\$2,894,348,357	\$457,197,754	\$1,623,277,123	\$30,668,609,351
First quarter ending deposits	25,019,150,461	2,885,585,812	475,869,014	1,590,737,075	29,971,342,362
Second quarter ending deposits	24,927,561,680	3,019,278,437	481,075,532	1,607,673,551	30,035,589,200
Third quarter ending deposits	25,599,778,714	3,256,772,159	481,014,288	1,626,144,428	30,963,709,589
Fourth quarter ending deposits	26,191,509,990	3,075,496,865	492,684,271	1,674,908,968	31,434,600,094
Total deposits	127,432,000,000	15,131,481,630	2,387,840,859	8,122,741,145	153,074,063,634
Average deposits	25,632,930,325	3,026,296,326	477,568,172	1,624,548,229	30,761,343,052
Financial Institution Tax	12,047,487	1,422,358	224,456	763,539	14,457,840
Net Nebraska Income	674,481,498	117,218,964	4,842,652	29,596,664	826,139,778
Limitation Amount	25,697,743	4,466,043	184,504	1,127,635	31,475,925
CDAA Credit	14,711	1,820	0	0	16,531
Net Nebraska Tax	11,465,404	1,360,239	154,727	746,625	13,726,995



Sales Tax

Nebraska sales tax is imposed upon the gross receipts from all sales, leases, or rentals of tangible personal property made at retail in this state and upon the gross receipts of selected services; gross receipts of every person engaged as a public utility or as a community antenna television service operator; the gross receipts from the sale of admissions in the state; the gross receipts of persons selling, leasing, or otherwise providing intellectual or entertainment property; and the gross receipts from the sale of warranties, guarantees, service agreements, or maintenance agreements when the items covered are subject to tax.

Property is defined as all tangible and intangible property that is subject to tax in the above paragraph.

All gross receipts from the sale of the items listed above are subject to tax unless an exemption is specified by law. Sales tax exemptions are generally based upon the nature of the seller, the nature of the property sold, the nature of the purchaser, or the purchaser's intended use of the product.

The sales tax was established by the Nebraska Revenue Act of 1967. From 1970 to 1983, the sales tax rate was determined each year by the State Board of Equalization and Assessment. Beginning with 1984, the legislature sets the tax rate. Currently, the state sales tax rate is five and one half percent. A chronology of state tax rates is displayed in Table 2 on page 16.

Business and Individual Consumer's Use Tax

The use tax is a complement to the sales tax and is paid directly to the state by the consumer. The consumer may be a business or an individual. The tax is imposed on the storage, use, or consumption in this state of tangible personal property and certain taxable services when the appropriate sales tax has not been paid. Examples of purchases that may be subject to consumer's use tax include items purchased from an out-of-state vendor, and inventory items purchased for resale that are withdrawn from inventory for personal or business use.

Retailer's Use Tax

The retailer's use tax is a component of the state sales and use tax. Out-of-state retailers who do

not have sufficient business contact with Nebraska may voluntarily become licensed to collect the appropriate sales tax for their Nebraska customers. The tax applies to items delivered to a customer's home or business in Nebraska for storage, use, or consumption.

Sales and Use Tax on Motor Vehicles

Sales of motor vehicles, trailers, and semitrailers are subject to sales tax in Nebraska. The tax is collected on the net sales price of the motor vehicle or trailer. Sales tax on motor vehicles is paid to the county treasurer or other designated county official in the county in which the vehicle is registered. The counties then remit the sales tax collected to the state.

Local Option Sales and Use Tax

Any incorporated municipality may impose a local option (city) sales and use tax if approved by a majority of the votes cast in a regular election. The city tax is collected and administered in the same manner as the state sales and use tax. The tax applies to all transactions subject to the state sales and use tax that take place within the boundaries of the city imposing the city tax or the city where the item is delivered. Where a state use tax liability exists, the consumer is obligated to remit the city use tax in the same manner as the state use tax. As of December 31, 2004, 133 cities were imposing a local option sales and use tax.

Cities may impose a local option sales tax at a rate of .5 percent, 1 percent, or 1.5 percent.

Food Sales Tax Exemption

The Legislature exempted certain food and food products from sales tax, effective October 1, 1983. Exempted from sales tax are food or food products which are currently eligible for purchase with food coupons issued by the United States Department of Agriculture, regardless of whether the retailer from which food is purchased is participating in the food stamp program. Food does not include meals prepared by the retailer or food sold through vending machines. Prior to the exemption, a food sales tax credit was allowed on the individual income tax return. A chronology of the food sales tax credit is displayed in Table 2 on page 16.

Statistical Tables

Table 1 - Net Taxable Sales and State Sales Tax

2004 net taxable sales and state sales tax are reported for selected municipalities within each county in Table 1. Motor vehicle net taxable sales are not included. The totals for smaller municipalities have been combined as “other” to prevent disclosure of information about individual establishments.

The amounts reported for each municipality reflect sales by establishments or transactions in or near the municipality and in outlying rural areas. All transactions are allocated to a municipality. These statistics are reported by the location of the business or the transaction, irrespective of the residence of the purchaser.

Table 2 - Motor Vehicle Net Taxable Sales and State Sales Tax

Motor vehicle net taxable sales and state sales tax statistics for 2004 are reported in Table 2. Since the sales tax on motor vehicle purchases is collected by the county treasurer and cannot be allocated to the municipality where the purchase was made, these statistics are reported by county. Sales are reported by the county where the vehicle is registered, which is not necessarily the county where the vehicle is purchased. Net taxable sales statistics are calculated

from the sales tax amounts reported by the county treasurers.

Table 3 - Sales Tax Statistics by Nebraska Business Classification

Table 3 reports 2004 net taxable sales and sales tax categorized by Nebraska Business Classification with a comparison of 2004 and 2003 net taxable sales. Please note that the table parallels the NAICS rather than SIC classification system reported in prior years. (For more detailed state-level NAICS statistics, see the Department of Revenue Web site).

Table 4 - City Sales and Use Tax Returned to Municipalities

2004 and 2003 sales and use tax collected by the Nebraska Department of Revenue under the Local Option Revenue Act and returned to municipalities is reported in Table 4. The sales tax figures are amounts actually returned to municipalities after deducting refunds and the statutory administration fee. A chronology of city sales tax rates is also shown.

Table 5 - General Fund Sales and Use Tax Cash Receipts

2004 and 2003 monthly general fund sales and use tax cash receipts are reported in Table 5 with a graph displaying net general fund sales and use tax cash receipts for 1995 through 2004.

Table 1 — Net Taxable Sales and State Sales Tax

COUNTY OR MUNICIPALITY	CALENDAR YEAR 2004		COUNTY OR MUNICIPALITY	CALENDAR YEAR 2004	
	NET TAXABLE SALES	SALES TAX		NET TAXABLE SALES	SALES TAX
ADAMS			BURT		
AYR	\$785,102	\$43,167.74	CRAIG	\$472,282	\$25,975.75
HASTINGS	286,477,354	15,760,145.76	DECATUR	4,522,362	248,840.35
HOLSTEIN	802,325	44,127.80	LYONS	5,810,041	319,182.03
JUNIATA	5,205,017	285,675.08	OAKLAND	7,697,341	425,491.49
KENESAW	4,536,907	244,506.95	TEKAMAH	14,163,037	777,757.19
PROSSER	1,409,199	77,506.02	COUNTY TOTAL	\$32,696,968	\$1,801,386.68
ROSELAND	565,480	31,102.87			
COUNTY TOTAL	\$300,234,745	\$16,518,529.54	BUTLER		
ANTELOPE			BELLWOOD	\$1,749,723	\$96,236.73
BRUNSWICK	\$629,850	\$34,677.85	BRAINARD	2,102,606	126,719.58
CLEARWATER	2,342,188	129,725.09	BRUNO	282,125	15,577.34
ELGIN	5,747,574	321,201.94	DAVID CITY	22,272,986	1,224,700.22
NELIGH	21,930,137	1,208,992.12	DWIGHT	612,318	33,678.39
OAKDALE	396,318	21,797.68	LINWOOD	117,681	6,472.50
ORCHARD	2,103,215	115,616.95	OCTAVIA	125,218	6,887.33
ROYAL	534,096	29,377.44	RISING CITY	853,166	46,923.17
TILDEN	320,589	17,632.50	ULYSSES	690,245	37,965.29
COUNTY TOTAL	\$34,003,967	\$1,879,021.57	COUNTY TOTAL	\$29,355,604	\$1,626,065.92
ARTHUR			CASS		
ARTHUR	\$810,238	\$44,563.27	ALVO	\$275,330	\$15,143.27
COUNTY TOTAL	\$810,238	\$44,563.27	AVOCA	1,575,420	86,649.62
BANNER			CEDAR CREEK	388,034	21,341.99
HARRISBURG	\$241,321	\$13,271.34	EAGLE	5,731,702	316,033.97
COUNTY TOTAL	\$708,430	\$38,963.67	ELMWOOD	3,065,999	168,716.12
BLAINE			GREENWOOD	5,143,801	280,438.85
BREWSTER	\$221,345	\$12,155.47	LOUISVILLE	7,724,197	432,028.93
DUNNING	393,682	21,652.45	MANLEY	267,511	14,713.00
COUNTY TOTAL	\$744,114	\$40,926.39	MURDOCK	1,111,314	61,122.87
BOONE			MURRAY	4,074,487	226,966.06
ALBION	\$23,055,520	\$1,271,825.63	NEHAWKA	1,843,507	101,392.84
CEDAR RAPIDS	2,003,075	110,219.40	PLATTSMOUTH	53,230,865	2,934,305.63
PETERSBURG	1,680,446	92,425.94	SOUTH BEND	129,442	7,119.56
PRIMROSE	127,027	6,986.67	UNION	606,819	33,371.41
ST EDWARD	2,894,877	159,045.56	WEeping WATER	10,182,504	560,036.79
COUNTY TOTAL	\$29,778,371	\$1,637,813.36	COUNTY TOTAL	\$101,254,564	\$5,589,493.48
BOX BUTTE			CEDAR		
ALLIANCE	\$71,938,915	\$3,955,966.64	BELDEN	\$361,825	\$19,900.79
HEMINGFORD	6,665,751	366,598.39	COLERIDGE	1,290,362	70,990.02
COUNTY TOTAL	\$78,606,028	\$4,323,335.59	FORDYCE	1,784,447	98,145.47
BOYD			HARTINGTON	27,329,663	1,656,244.17
BRISTOW	\$439,144	\$24,152.45	LAUREL	6,006,437	330,272.79
BUTTE	1,538,870	84,367.09	RANDOLPH	5,121,598	280,184.29
LYNCH	1,604,516	88,004.06	WYNOT	886,624	48,764.81
NAPER	642,473	35,336.62	COUNTY TOTAL	\$43,838,647	\$2,565,196.03
SPENCER	3,233,364	177,833.48	CHASE		
COUNTY TOTAL	\$7,459,328	\$410,264.29	HAMPION	\$359,647	\$19,846.37
BROWN			ENDERS	174,684	9,607.81
AINSWORTH	\$23,403,488	\$1,286,916.81	IMPERIAL	27,103,477	1,490,452.04
JOHNSTOWN	198,021	11,088.54	WAUNETA	4,367,650	239,803.39
LONG PINE	1,701,397	94,754.94	COUNTY TOTAL	\$32,165,075	\$1,769,082.48
COUNTY TOTAL	\$25,417,667	\$1,399,261.33	CHERRY		
BUFFALO			CODY	\$783,171	\$42,900.48
AMHERST	\$1,008,365	\$55,461.06	CROOKSTON	65,704	3,613.80
ELM CREEK	5,600,202	310,071.05	KILGORE	1,048,243	57,275.13
GIBBON	11,081,625	609,131.64	MERRIMAN	609,290	33,511.26
KEARNEY	518,890,215	28,510,179.59	SPARKS	241,650	13,285.70
MILLER	731,991	40,259.69	VALENTINE	53,328,920	2,939,568.97
ODESSA	1,308,206	71,936.20	WOOD LAKE	84,997	4,674.84
PLEASANTON	2,178,122	123,167.74	COUNTY TOTAL	\$56,231,377	\$3,094,830.18
RAVENNA	8,346,277	459,016.15	CHEYENNE		
RIVERDALE	1,538,041	84,591.69	DALTON	\$527,029	\$28,986.75
SHELTON	8,786,849	477,274.19	GURLEY	433,026	23,817.01
COUNTY TOTAL	\$559,666,245	\$30,784,159.70	LODGEPOLE	1,101,643	60,590.47
			POTTER	1,623,034	89,268.43
			SIDNEY	123,768,507	6,805,395.66
			COUNTY TOTAL	\$127,453,239	\$7,009,933.00

Table 1 — Net Taxable Sales and State Sales Tax (Cont.)

COUNTY OR MUNICIPALITY	CALENDAR YEAR 2004		COUNTY OR MUNICIPALITY	CALENDAR YEAR 2004	
	NET TAXABLE SALES	SALES TAX		NET TAXABLE SALES	SALES TAX
CLAY			DODGE		
CLAY CENTER	\$3,129,694	\$171,009.50	AMES	\$418,399	\$27,431.97
DEWEESE	280,359	15,419.81	DODGE	4,231,869	234,454.64
EDGAR	6,267,291	344,544.58	FREMONT	342,374,416	18,814,764.87
FAIRFIELD	1,147,913	62,870.24	HOOVER	5,698,495	315,954.84
GLENVIL	464,538	25,553.51	NICKERSON	895,355	49,249.72
HARVARD	1,622,277	89,214.60	NORTH BEND	7,258,973	402,073.95
ONG	129,491	7,122.40	SCRIBNER	5,886,889	323,374.48
SUTTON	12,552,950	693,698.51	SNYDER	1,819,281	98,800.86
TRUMBULL	1,644,838	90,466.17	UEHLING	1,047,354	59,149.07
COUNTY TOTAL	\$27,477,109	\$1,514,409.56	COUNTY TOTAL	\$370,451,243	\$20,365,573.31
COLFAX			DOUGLAS		
CLARKSON	\$5,913,729	\$325,090.26	BENNINGTON	\$12,847,131	\$716,574.73
HOWELLS	3,904,919	214,654.00	ELKHORN	44,989,514	2,502,416.97
LEIGH	2,807,886	154,534.09	MILLARD	4,584,757	252,437.60
RICHLAND	364,560	20,922.83	OMAHA	7,092,504,594	392,555,864.07
ROGERS	97,284	5,350.65	RALSTON	54,141,300	3,005,589.16
SCHUYLER	26,536,606	1,458,041.13	VALLEY	23,251,295	1,293,162.32
COUNTY TOTAL	\$39,631,018	\$2,179,311.48	WATERLOO	9,190,732	505,321.95
CUMING			COUNTY TOTAL	\$7,264,607,134	\$402,193,867.62
BANCROFT	\$3,640,245	\$200,276.82	DUNDY		
BEEMER	4,753,594	259,693.02	BENKELMAN	\$7,817,187	\$428,292.49
WEST POINT	50,544,153	2,781,850.03	HAIGLER	112,574	6,191.73
WISNER	8,719,679	480,631.57	COUNTY TOTAL	\$8,011,340	\$440,624.73
COUNTY TOTAL	\$67,657,671	\$3,723,264.07	FILLMORE		
CUSTER			EXETER	\$3,841,257	\$211,147.70
ANSELMO	\$692,225	\$38,072.80	FAIRMONT	3,731,541	205,154.19
ANSLEY	2,911,748	160,145.21	GENEVA	22,792,130	1,253,726.02
ARNOLD	3,517,999	192,659.06	GRAFTON	584,764	32,353.23
BERWYN	225,809	12,474.38	MILLIGAN	2,051,706	112,845.62
BROKEN BOW	55,777,890	3,060,879.13	OHIOWA	207,495	11,042.51
CALLAWAY	2,384,299	131,960.76	SHICKLEY	5,452,767	298,210.99
COMSTOCK	70,923	3,900.80	COUNTY TOTAL	\$39,139,574	\$2,152,680.28
MASON CITY	653,656	38,891.99	FRANKLIN		
MERNA	1,938,909	106,640.23	BLOOMINGTON	\$37,922	\$4,360.78
OCOTO	801,893	44,104.31	CAMPBELL	1,282,707	70,548.66
SARGENT	3,318,877	179,892.97	FRANKLIN	7,859,933	433,650.95
COUNTY TOTAL	\$72,580,153	\$3,997,100.05	HILDRETH	1,029,789	57,981.53
DAKOTA			NAPONEE	129,895	6,109.72
DAKOTA CITY	\$3,629,628	\$200,374.25	RIVERTON	151,648	8,340.67
EMERSON	1,961,940	107,938.02	UPLAND	570,792	31,393.69
HOMER	1,491,612	80,505.19	COUNTY TOTAL	\$11,062,686	\$613,382.05
HUBBARD	609,937	33,546.63	FRONTIER		
JACKSON	4,167,199	229,260.35	CURTIS	\$5,267,665	\$290,901.62
S SIOUX CITY	96,211,568	5,290,959.63	EUSTIS	3,139,416	172,708.10
COUNTY TOTAL	\$108,072,334	\$5,946,630.85	MAYWOOD	717,159	39,387.73
DAWES			COUNTY TOTAL	\$9,392,118	\$517,693.53
CHADRON	\$72,170,308	\$3,967,229.94	FURNAS		
CRAWFORD	7,160,117	393,635.77	ARAPAHOE	\$9,598,214	\$526,711.12
WHITNEY	252,955	13,850.11	BEAVER CITY	1,732,495	100,453.83
COUNTY TOTAL	\$79,620,785	\$4,379,147.54	CAMBRIDGE	12,014,108	660,776.68
DAWSON			EDISON	994,328	54,688.17
COZAD	\$43,796,745	\$2,409,539.96	HOLBROOK	749,542	41,217.00
EDDYVILLE	86,712	4,769.60	OXFORD	5,098,447	283,379.91
FARNAM	584,328	32,135.35	WILSONVILLE	116,998	6,072.97
GOTHENBURG	32,344,920	1,779,121.94	COUNTY TOTAL	\$30,536,428	\$1,682,439.55
LEXINGTON	111,397,267	6,212,574.07	GAGE		
OVERTON	2,185,109	120,181.60	ADAMS	\$3,127,929	\$172,683.78
SUMNER	1,250,164	69,561.66	BARNESTON	136,262	7,422.90
COUNTY TOTAL	\$192,242,775	\$10,661,386.78	BEATRICE	164,644,540	9,073,398.70
DEUEL			BLUE SPRINGS	443,871	24,345.36
BIG SPRINGS	\$7,058,318	\$388,207.75	CLATONIA	1,023,933	56,316.46
CHAPPELL	6,108,986	336,001.40	CORTLAND	1,455,437	79,978.20
COUNTY TOTAL	\$13,387,763	\$736,327.99	FILLEY	1,432,463	78,771.67
DIXON			ODELL	2,016,171	110,891.17
ALLEN	\$714,232	\$39,282.97	PICKRELL	4,385,223	239,848.98
CONCORD	134,161	5,572.61	VIRGINIA	216,230	11,892.28
DIXON	107,485	5,912.04	WYMORE	5,448,750	301,070.50
NEWCASTLE	682,775	34,448.51	COUNTY TOTAL	\$188,805,229	\$10,405,061.62
PONCA	3,387,693	186,472.48			
WAKEFIELD	5,250,988	289,162.70			
WATERBURY	304,721	16,759.30			
COUNTY TOTAL	\$10,894,570	\$597,548.18			

Table 1 — Net Taxable Sales and State Sales Tax (Cont.)

COUNTY OR MUNICIPALITY	CALENDAR YEAR 2004		COUNTY OR MUNICIPALITY	CALENDAR YEAR 2004	
	NET TAXABLE SALES	SALES TAX		NET TAXABLE SALES	SALES TAX
GARDEN			HOWARD		
LEWELLEN	\$1,866,377	\$102,676.85	BOELUS	\$510,039	\$28,052.26
LISCO	316,995	17,435.24	DANNEBROG	1,636,198	89,936.62
OSHKOSH	5,512,193	303,180.06	ELBA	975,900	53,680.22
COUNTY TOTAL	\$7,780,127	\$427,908.01	FARWELL	1,342,873	73,858.07
GARFIELD			ST LIBORY	652,607	35,894.57
BURWELL	\$13,201,140	\$726,281.52	ST PAUL	19,883,403	1,093,209.12
COUNTY TOTAL	\$13,201,140	\$726,548.20	COUNTY TOTAL	\$25,130,113	\$1,382,157.93
GOSPER			JEFFERSON		
ELWOOD	\$5,717,797	\$314,676.58	DAYKIN	\$1,736,465	\$95,505.75
SMITHFIELD	572,192	31,469.54	DILLER	2,985,301	164,195.96
COUNTY TOTAL	\$6,808,376	\$374,461.68	ENDICOTT	1,061,824	58,385.07
GRANT			FAIRBURY	38,971,970	2,142,611.99
HYANNIS	\$3,433,903	\$188,863.47	JANSEN	2,046,254	112,836.25
COUNTY TOTAL	\$4,394,815	\$241,715.23	PLYMOUTH	4,691,328	258,018.43
GREELEY			COUNTY TOTAL	\$52,572,311	\$2,891,481.12
GREELEY	\$1,659,944	\$91,309.60	JOHNSON		
SCOTIA	1,189,535	65,424.10	COOK	\$1,007,662	\$55,421.66
SPALDING	5,594,245	307,683.48	ELK CREEK	1,419,437	78,074.30
WOLBACH	1,182,047	65,013.60	STERLING	2,224,612	124,110.68
COUNTY TOTAL	\$9,641,240	\$530,269.80	TECUMSEH	11,933,535	659,581.79
HALL			COUNTY TOTAL	\$16,637,942	\$917,888.76
ALDA	\$5,586,441	\$308,037.12	KEARNEY		
CAIRO	4,333,177	238,206.98	AXTELL	\$1,308,241	\$70,612.79
DONIPHAN	14,369,906	790,351.65	HEARTWELL	79,367	4,366.09
GRAND ISLAND	774,432,460	42,699,452.93	MINDEN	25,629,300	1,411,536.18
WOOD RIVER	7,723,837	432,901.11	WILCOX	1,600,433	88,233.24
COUNTY TOTAL	\$808,032,540	\$44,524,146.47	COUNTY TOTAL	\$28,854,918	\$1,589,638.15
HAMILTON			KEITH		
AURORA	\$34,093,272	\$1,875,733.73	BRULE	\$1,913,500	\$105,191.39
GILTNER	1,512,466	83,215.99	KEYSTONE	816,420	44,963.23
HAMPTON	2,790,991	153,507.85	LEMOYNE	709,803	39,042.08
HORDVILLE	481,750	26,496.07	OGALLALA	73,761,726	4,048,075.66
MARQUETTE	475,025	26,124.01	PAXTON	5,936,042	326,484.10
PHILLIPS	362,207	19,615.58	COUNTY TOTAL	\$83,761,460	\$4,599,483.46
COUNTY TOTAL	\$40,034,983	\$2,202,417.66	KEYA PAHA		
HARLAN			SPRINGVIEW	\$1,663,389	\$91,480.85
ALMA	\$7,847,562	\$433,247.90	COUNTY TOTAL	\$1,980,767	\$108,942.74
ORLEANS	753,925	41,430.62	KIMBALL		
REPUBLICAN CITY	1,786,950	101,458.29	BUSHNELL	\$90,531	\$4,979.03
STAMFORD	316,754	17,421.29	DIX	692,755	38,101.53
COUNTY TOTAL	\$11,321,874	\$627,469.50	KIMBALL	22,602,956	1,242,982.20
HAYES			COUNTY TOTAL	\$23,427,600	\$1,288,520.36
HAYES CENTER	\$965,758	\$53,116.92	KNOX		
COUNTY TOTAL	\$989,489	\$54,422.06	BLOOMFIELD	\$7,886,818	\$446,717.60
HITCHCOCK			CENTER	300,471	13,511.73
CULBERTSON	\$2,357,535	\$129,663.61	CREIGHTON	13,961,126	767,861.93
PALISADE	3,681,184	202,448.75	CROFTON	5,988,116	329,222.33
STRATTON	1,613,880	88,763.65	NIOBRARA	3,525,748	194,750.35
TRENTON	2,836,493	156,002.31	VERDIGRE	3,336,386	183,347.49
COUNTY TOTAL	\$10,493,964	\$577,169.56	WAUSA	3,381,302	185,986.12
HOLT			WINNETOON	159,339	8,762.79
ATKINSON	\$16,059,589	\$860,460.42	COUNTY TOTAL	\$38,589,815	\$2,132,929.20
CHAMBERS	1,276,898	70,229.73	LANCASTER		
EMMET	128,504	7,067.78	BENNET	\$4,261,049	\$234,411.83
EWING	3,777,182	208,554.65	DAVEY	1,610,588	88,582.73
O'NEILL	57,411,784	3,156,085.79	DENTON	1,485,495	81,272.37
PAGE	1,167,782	63,002.81	FIRTH	9,757,725	536,785.56
STUART	3,627,702	199,770.88	HALLAM	541,145	29,763.19
COUNTY TOTAL	\$84,082,732	\$4,603,582.02	HICKMAN	4,481,214	246,519.96
HOOKER			LINCOLN	3,179,989,693	175,077,599.14
MULLEN	\$5,595,800	\$307,769.61	MALCOLM	2,900,594	159,531.11
COUNTY TOTAL	\$5,595,800	\$307,769.61	MARTELL	1,469,300	84,405.48
			PANAMA	463,065	25,099.01
			RAYMOND	3,497,006	193,585.62
			ROCA	19,625,885	1,095,083.03
			WALTON	1,746,683	96,067.80
			WAVERLY	14,049,860	772,938.51
			COUNTY TOTAL	\$3,249,242,809	\$178,913,060.91

Table 1 — Net Taxable Sales and State Sales Tax (Cont.)

COUNTY OR MUNICIPALITY	CALENDAR YEAR 2004		COUNTY OR MUNICIPALITY	CALENDAR YEAR 2004	
	NET TAXABLE SALES	SALES TAX		NET TAXABLE SALES	SALES TAX
LINCOLN			PAWNEE		
BRADY	\$1,035,955	\$56,982.94	BURCHARD	\$514,814	\$28,314.85
HERSHEY	4,055,070	222,733.67	DUBOIS	314,401	17,246.12
MAXWELL	1,141,062	62,794.44	PAWNEE CITY	4,166,194	229,141.58
NORTH PLATTE	356,755,149	19,636,078.47	STEINAUER	402,372	22,141.00
SUTHERLAND	5,193,553	284,704.66	TABLE ROCK	1,826,546	100,459.80
WALLACE	1,346,320	74,221.53	COUNTY TOTAL	\$7,333,987	\$403,370.56
WELLFLEET	171,858	9,453.07			
COUNTY TOTAL	\$371,561,936	\$20,442,898.91	PERKINS		
LOGAN			ELSIE	\$1,214,735	\$66,788.36
STAPLETON	\$2,232,717	\$122,798.67	GRANT	18,666,399	1,027,012.72
COUNTY TOTAL	\$2,237,984	\$123,089.52	MADRID	2,087,351	114,794.14
LOUP			VENANGO	194,195	10,680.73
TAYLOR	\$554,999	\$30,523.85	COUNTY TOTAL	\$22,163,095	\$1,220,079.97
COUNTY TOTAL	\$701,939	\$38,606.85	PHELPS		
MADISON			BERTRAND	\$3,995,840	\$219,826.19
BATTLE CREEK	\$9,851,022	\$543,353.89	FUNK	476,813	26,225.79
MADISON	9,631,574	482,426.43	HOLDREGE	61,831,600	3,414,042.08
MEADOW GROVE	1,166,745	67,081.43	LOOMIS	1,191,696	65,544.58
NEWMAN GROVE	3,766,118	206,537.95	COUNTY TOTAL	\$68,524,504	\$3,782,038.56
NORFOLK	447,732,739	25,493,375.33			
TILDEN	3,952,298	217,377.25	PIERCE		
COUNTY TOTAL	\$476,236,588	\$27,019,695.80	HADAR	\$1,189,489	\$65,407.49
MCPHERSON			OSMOND	7,046,995	387,448.66
TRYON	\$478,384	\$26,311.18	PIERCE	11,080,474	608,970.42
COUNTY TOTAL	\$537,074	\$29,539.15	PLAINVIEW	7,641,558	420,374.07
MERRICK			COUNTY TOTAL	\$29,724,117	\$1,641,188.17
CENTRAL CITY	\$23,563,133	\$1,294,669.62	PLATTE		
CHAPMAN	3,262,925	179,563.81	COLUMBUS	\$289,539,841	\$16,144,819.03
CLARKS	3,195,855	176,042.46	CRESTON	1,311,825	72,148.44
PALMER	1,586,590	87,264.08	DUNCAN	716,191	39,388.20
SILVER CREEK	2,839,016	155,466.03	HUMPHREY	11,478,166	630,663.03
COUNTY TOTAL	\$35,042,958	\$1,927,645.73	LINDSAY	2,199,708	120,964.47
MORRILL			MONROE	2,206,415	118,756.12
BAYARD	\$6,505,368	\$357,769.42	PLATTE CENTER	1,644,029	90,868.92
BRIDGEPORT	15,915,687	875,086.08	COUNTY TOTAL	\$309,726,242	\$17,233,684.50
BROADWATER	430,049	23,652.81	POLK		
COUNTY TOTAL	\$22,887,317	\$1,258,767.04	OSCEOLA	\$6,210,272	\$341,871.41
NANCE			POLK	1,956,712	104,415.18
BELGRADE	\$459,224	\$28,290.42	SHELBY	4,898,072	269,400.71
FULLERTON	8,269,911	454,674.03	STROMSBURG	14,623,969	804,040.05
GENOA	4,597,105	252,809.65	COUNTY TOTAL	\$27,970,708	\$1,535,060.29
COUNTY TOTAL	\$13,326,240	\$735,977.99	RED WILLOW		
NEMAHA			BARTLEY	\$1,363,087	\$74,909.75
AUBURN	\$32,009,146	\$1,768,112.02	DANBURY	299,189	19,610.03
BROWNVILLE	679,323	37,362.75	INDIANOLA	3,218,020	176,540.39
JOHNSON	876,311	48,197.30	LEBANON	67,442	3,930.01
NEMAHA	121,800	6,709.18	MCCOOK	128,060,994	7,042,280.42
PERU	2,191,315	120,522.88	COUNTY TOTAL	\$133,021,530	\$7,319,548.53
COUNTY TOTAL	\$36,348,272	\$2,001,188.14	RICHARDSON		
NUCKOLLS			DAWSON	\$851,488	\$46,617.96
HARDY	\$525,601	\$28,910.71	FALLS CITY	34,974,916	1,919,860.68
LAWRENCE	1,745,288	95,990.49	HUMBOLDT	4,279,189	235,256.83
NELSON	7,625,758	419,567.77	RULO	523,141	28,772.90
RUSKIN	1,198,714	71,486.71	SALEM	232,470	12,785.93
SUPERIOR	18,483,689	1,019,072.44	SHUBERT	289,227	15,907.66
COUNTY TOTAL	\$29,796,738	\$1,646,633.20	STELLA	1,086,397	59,752.18
OTOE			VERDON	434,494	23,897.44
BURR	\$386,402	\$21,182.07	COUNTY TOTAL	\$42,709,253	\$2,349,013.00
DOUGLAS	621,903	34,204.61	ROCK		
DUNBAR	1,371,535	75,432.63	BASSETT	\$7,060,593	\$390,259.67
NEBRASKA CITY	77,332,855	4,251,707.40	NEWPORT	250,046	13,376.78
OTOE	452,653	24,901.56	COUNTY TOTAL	\$7,320,111	\$404,561.49
PALMYRA	1,593,781	87,657.86	SALINE		
SYRACUSE	16,170,386	890,413.57	CRETE	\$39,652,711	\$2,182,962.82
TALMAGE	459,776	25,267.23	DEWITT	1,945,759	107,016.75
UNADILLA	1,253,966	68,962.37	DORCHESTER	2,234,425	122,741.56
COUNTY TOTAL	\$100,252,852	\$5,520,511.46	FRIEND	10,909,258	600,009.19
			TOBIAS	179,284	9,457.78
			WESTERN	446,100	24,535.32
			WILBER	7,042,444	387,334.42
			COUNTY TOTAL	\$62,758,038	\$3,465,978.77

Table 1 — Net Taxable Sales and State Sales Tax (Cont.)

COUNTY OR MUNICIPALITY	CALENDAR YEAR 2004		COUNTY OR MUNICIPALITY	CALENDAR YEAR 2004	
	NET TAXABLE SALES	SALES TAX		NET TAXABLE SALES	SALES TAX
SARPY			THAYER		
BELLEVUE	\$360,363,837	\$19,828,667.32	ALEXANDRIA	\$136,291	\$7,546.38
GRETN A	50,779,505	2,806,823.36	BELVIDERE	1,212,461	66,685.51
LA VISTA	159,861,930	8,785,706.96	BRUNING	3,075,732	168,980.79
PAPILLION	130,532,259	7,223,622.82	BYRON	737,939	40,002.71
SPRINGFIELD	7,183,335	404,498.00	CARLETON	599,928	32,996.15
COUNTY TOTAL	\$790,731,873	\$43,672,607.56	CHESTER	866,192	42,404.54
SAUNDERS			DAVENPORT	1,995,859	111,999.97
ASHLAND	\$20,128,890	\$1,109,689.61	DESHLER	4,418,095	242,987.54
CEDAR BLUFFS	1,197,905	66,582.37	HEBRON	14,398,144	791,895.47
CERESCO	16,724,781	920,472.83	HUBBELL	422,721	23,249.33
COLON	317,024	17,433.97	COUNTY TOTAL	\$28,093,996	\$1,545,173.46
ITHACA	690,644	38,011.86	THOMAS		
MALMO	735,233	40,438.58	HALSEY	\$205,641	\$11,310.64
MEAD	10,615,573	583,662.30	SENECA	46,933	2,581.33
MORSE BLUFF	1,740,616	95,733.06	THEDFORD	3,803,806	209,121.83
PRAGUE	1,009,395	55,516.40	COUNTY TOTAL	\$4,056,380	\$223,101.21
VALPARAISO	3,211,242	178,718.56	THURSTON		
WAHOO	33,765,700	1,854,640.79	PENDER	\$12,353,719	\$680,270.41
WESTON	1,083,418	59,588.30	ROSALIE	190,562	10,481.03
YUTAN	3,019,577	168,077.08	THURSTON	278,899	15,339.13
COUNTY TOTAL	\$94,760,766	\$5,218,878.07	WALTHILL	1,260,013	69,083.25
SCOTTS BLUFF			COUNTY TOTAL	\$14,818,280	\$816,850.98
GERING	\$57,648,107	\$3,174,087.89	VALLEY		
LYMAN	680,206	37,411.86	ARCADIA	\$2,822,048	\$155,212.43
MINATARE	1,712,478	94,313.39	NORTH LOUP	923,916	51,548.81
MITCHELL	7,992,627	439,463.48	ORD	29,796,124	1,646,304.74
MORRILL	5,652,420	310,839.49	COUNTY TOTAL	\$34,035,341	\$1,881,761.32
SCOTTSBLUFF	294,844,125	16,206,496.60	WASHINGTON		
COUNTY TOTAL	\$370,602,798	\$20,373,162.03	ARLINGTON	\$3,654,586	\$201,033.66
SEWARD			BLAIR	96,791,403	5,434,136.78
BEAVER CROSSING	\$1,363,766	\$74,644.52	FT CALHOUN	8,916,192	491,164.67
BEE	406,073	22,334.47	HERMAN	906,758	49,871.58
CORDOVA	409,944	22,547.03	KENNARD	637,253	35,049.27
GARLAND	893,641	49,150.31	COUNTY TOTAL	\$114,225,914	\$6,398,202.30
GOEHNER	244,314	13,437.78	WAYNE		
MILFORD	15,404,706	847,291.81	CARROLL	\$425,441	\$23,399.45
PLEASANT DALE	1,249,003	67,915.00	HOSKINS	965,223	54,371.88
SEWARD	63,724,821	3,503,905.81	WAYNE	55,792,665	3,089,218.50
STAPLEHURST	473,482	25,628.72	WINSIDE	888,255	48,798.21
UTICA	5,224,159	287,603.69	COUNTY TOTAL	\$58,561,799	\$3,242,735.54
COUNTY TOTAL	\$89,450,565	\$4,919,348.50	WEBSTER		
SHERIDAN			BLADEN	\$929,231	\$51,108.33
GORDON	\$21,777,221	\$1,197,631.04	BLUE HILL	5,973,533	341,064.36
HAY SPRINGS	5,805,724	319,375.38	GUIDE ROCK	840,358	46,220.47
RUSHVILLE	5,588,546	306,988.41	RED CLOUD	10,578,046	581,718.48
WHITECLAY	3,768,725	207,280.00	COUNTY TOTAL	\$18,368,692	\$1,024,227.07
COUNTY TOTAL	\$37,385,512	\$2,056,206.38	WHEELER		
SHERMAN			BARTLETT	\$971,423	\$53,441.89
ASHTON	\$996,730	\$54,820.09	ERICSON	975,828	53,618.80
HAZARD	72,570	3,991.85	COUNTY TOTAL	\$1,954,176	\$107,480.10
LITCHFIELD	769,920	42,346.10	YORK		
LOUP CITY	6,199,016	340,500.59	BENEDICT	\$826,204	\$45,441.38
ROCKVILLE	323,632	17,800.40	BRADSHAW	1,212,604	66,720.69
COUNTY TOTAL	\$8,361,868	\$459,904.35	GRESHAM	1,201,326	66,065.57
SIOUX			HENDERSON	10,755,165	591,527.10
HARRISON	\$1,921,949	\$105,703.09	MCCOOL JCT	2,102,690	115,647.82
COUNTY TOTAL	\$1,994,472	\$109,696.64	WACO	1,987,783	109,330.03
STANTON			YORK	142,669,423	7,849,154.11
PILGER	\$1,889,164	\$103,904.72	COUNTY TOTAL	\$160,816,486	\$8,849,218.98
STANTON	9,352,624	510,679.80	NONRESIDENT	2,575,663,639	142,833,171.01
COUNTY TOTAL	\$12,706,961	\$701,984.09	STATE TOTAL	\$20,733,340,353	\$1,146,194,045.32

Table 2 — 2004 Motor Vehicle Net Taxable Sales and State Sales Tax

COUNTY	NET TAXABLE SALES	SALES TAX	COUNTY	NET TAXABLE SALES	SALES TAX
ADAMS	\$45,058,833	\$2,500,372.53	JOHNSON	\$7,728,505	\$427,144.69
ANTELOPE	14,220,580	785,015.73	KEARNEY	13,095,947	723,313.01
ARTHUR	1,247,800	67,961.14	KEITH	17,541,786	972,294.14
BANNER	1,887,080	103,468.01	KEYA PAHA	1,865,078	101,285.44
BLAINE	1,189,741	64,843.48	KIMBALL	6,997,641	387,619.24
BOONE	12,140,468	669,932.54	KNOX	14,119,170	779,799.16
BOX BUTTE	18,649,778	1,035,604.64	LANCASTER	394,581,732	21,950,159.81
BOYD	3,770,468	207,033.75	LINCOLN	60,205,123	3,340,215.53
BROWN	6,436,032	355,449.57	LOGAN	2,065,162	113,170.76
BUFFALO	68,780,470	3,811,559.43	LOUP	1,333,137	72,860.85
BURT	13,377,559	739,537.38	MADISON	55,439,335	3,075,801.60
BUTLER	14,520,774	802,020.26	MCPHERSON	1,242,711	67,654.21
CASS	52,151,765	2,883,968.10	MERRICK	13,142,270	726,890.64
CEDAR	17,639,973	971,594.36	MORRILL	9,450,273	522,402.48
CHASE	9,530,102	526,096.94	NANCE	7,100,385	392,088.90
CHERRY	12,254,194	676,087.13	NEMAHA	12,463,914	688,209.06
CHEYENNE	18,964,705	1,051,212.11	NUCKOLLS	8,477,287	468,094.54
CLAY	12,652,375	698,975.28	OTOE	29,152,251	1,614,813.22
COLFAX	16,306,168	901,349.74	PAWNEE	4,873,612	268,199.92
CUMING	20,029,000	1,103,278.13	PERKINS	7,040,954	387,863.12
CUSTER	20,901,572	1,154,745.03	PHELPS	19,117,649	1,058,738.20
DAKOTA	25,397,600	1,406,284.06	PIERCE	15,084,440	831,440.05
DAWES	12,676,351	703,177.95	PLATTE	54,101,880	2,994,252.88
DAWSON	35,490,310	1,971,569.50	POLK	10,714,571	590,370.00
DEUEL	3,598,383	198,520.49	RED WILLOW	18,062,278	999,668.07
DIXON	9,728,635	536,422.00	RICHARDSON	13,896,639	768,651.19
DODGE	59,120,018	3,280,354.04	ROCK	3,479,679	191,377.07
DOUGLAS	727,032,374	40,548,910.99	SALINE	21,493,937	1,190,343.36
DUNDY	4,641,633	255,940.33	SARPY	260,451,575	14,428,316.27
FILLMORE	12,001,917	661,082.79	SAUNDERS	40,423,050	2,235,338.30
FRANKLIN	6,131,758	337,844.06	SCOTTS BLUFF	52,558,342	2,920,214.84
FRONTIER	5,447,992	300,084.77	SEWARD	28,594,439	1,580,694.71
FURNAS	7,835,674	431,811.63	SHERIDAN	10,049,393	557,071.13
GAGE	37,668,659	2,087,938.93	SHERMAN	5,523,378	304,370.82
GARDEN	4,224,237	232,861.85	SIOUX	3,574,971	197,147.82
GARFIELD	3,625,296	200,063.54	STANTON	12,340,524	679,743.88
GOSPER	4,584,293	252,188.38	THAYER	11,346,738	626,181.20
GRANT	2,066,394	113,052.63	THOMAS	1,798,110	98,456.90
GREELEY	4,908,887	269,264.84	THURSTON	6,889,101	379,356.05
HALL	81,319,781	4,514,558.57	VALLEY	7,427,008	410,116.64
HAMILTON	17,484,846	963,431.65	WASHINGTON	44,789,129	2,477,053.36
HARLAN	6,942,952	383,266.21	WAYNE	13,919,436	768,926.98
HAYES	2,259,201	124,091.35	WEBSTER	6,456,252	356,494.46
HITCHCOCK	5,261,239	289,800.79	WHEELER	2,265,969	124,533.81
HOLT	21,586,157	1,192,005.49	YORK	24,023,946	1,331,359.95
HOOKER	1,501,989	81,898.92	UNALLOCATED	19,548,261	1,084,378.35
HOWARD	10,197,983	563,122.51			
JEFFERSON	14,727,219	814,705.43	STATE TOTAL	\$2,885,018,183	\$160,088,835.59

Table 3 — Sales Tax Statistics by Nebraska Business Classification

COUNTY NAME BUSINESS CLASSIFICATION CODE	2004 COUNT	2004 NET TAXABLE SALES	2004 NEBRASKA SALES TAX	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX
Adams						
11 Agriculture, Forestry, Fishing & Hunting	41	\$1,346,586	\$74,062.58	43	\$2,296,530	\$126,309.24
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	170	12,564,655	688,861.75	136	5,093,623	240,904.99
31-33 Manufacturing	74	6,411,916	348,144.52	71	6,050,091	333,210.43
42 Wholesale Trade	54	39,960,588	2,197,508.93	53	33,746,277	1,842,852.62
44-46 Retail Trade	520	145,330,594	7,993,251.84	519	138,872,709	7,632,451.78
48-49 Transportation & Warehousing	50	553,007	30,413.44	42	507,724	27,925.33
51 Information	D	D	D	10	9,942,632	546,844.94
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	17	1,569,342	86,313.96	15	1,458,261	80,204.44
54 Professional, Scientific & Technical Serv	21	2,600,354	143,019.61	22	2,262,876	126,153.34
56 Admin, Support, Waste Mgt & Remed Serv	87	2,799,919	153,991.96	84	2,130,489	116,980.18
61 Educational Services	10	670,199	36,861.01	D	D	D
62 Health Care & Social Assistance	49	955,699	52,563.63	37	859,564	47,275.72
71 Arts, Entertainment & Recreation	20	3,901,217	208,886.29	19	3,681,332	202,474.09
72 Accommodation & Food Services	109	33,155,826	1,823,475.96	107	31,177,517	1,714,346.34
81 Other Services	260	11,831,270	650,858.17	265	11,403,932	630,992.08
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	11	2,210,649	121,561.00
Total	1,518	\$300,234,745	\$16,518,529.54	1,468	\$274,128,031	\$15,040,525.91
Antelope						
11 Agriculture, Forestry, Fishing & Hunting	31	\$2,739,939	\$150,696.58	31	\$2,415,408	\$132,847.50
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	46	4,036,573	222,834.08	33	3,634,839	199,890.57
31-33 Manufacturing	15	1,612,277	90,159.30	16	1,341,679	73,792.09
42 Wholesale Trade	15	1,051,687	58,652.84	15	935,415	51,491.64
44-46 Retail Trade	137	13,033,893	720,339.05	141	11,790,057	655,438.01
48-49 Transportation & Warehousing	17	197,218	10,847.08	17	237,852	13,081.93
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	18	695,985	38,286.94	19	580,132	31,906.30
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	33	2,419,816	135,352.31	32	2,364,196	129,973.21
81 Other Services	81	4,476,863	246,213.13	84	4,414,586	242,700.66
92 Public Administration	10	1,693,094	93,099.20	10	1,680,193	92,411.96
99 Unclassified	D	D	D	D	D	D
Total	438	\$34,003,967	\$1,879,021.57	431	\$31,272,557	\$1,726,969.26
Arthur						
44-46 Retail Trade	14	\$604,490	\$33,241.13	14	\$645,111	\$35,480.98
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	D	D	D	D	D	D
Total	31	\$810,238	\$44,563.27	31	\$927,899	\$51,034.60
Banner						
23 Construction	D	D	D	D	D	D
44-46 Retail Trade	11	\$23,113	\$1,271.22	10	\$19,147	\$1,053.08
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	D	D	D	D	D	D
Total	27	\$708,430	\$38,963.67	29	\$376,891	\$20,729.08
Blaine						
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	15	\$116,005	\$6,380.70	14	\$127,432	\$7,009.01
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	12	219,065	12,048.23	11	207,825	11,431.22
92 Public Administration	D	D	D	D	D	D
Total	51	\$744,114	\$40,926.39	54	\$704,689	\$38,758.07

Table 3 — Sales Tax Statistics by Nebraska Business Classification (Cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2004 COUNT	2004 NET TAXABLE SALES	2004 NEBRASKA SALES TAX	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX
Boone						
11 Agriculture, Forestry, Fishing & Hunting	21	\$233,387	\$12,835.87	21	\$567,863	\$31,232.58
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	48	2,127,127	117,039.48	31	1,367,011	75,188.69
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	16	2,434,104	133,876.04	16	2,098,572	115,422.33
44-46 Retail Trade	139	12,495,014	687,746.89	139	12,292,955	676,107.06
48-49 Transportation & Warehousing	29	754,753	41,511.47	26	279,262	15,359.42
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Servi	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	12	280,841	15,446.56	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	23	2,797,751	156,909.65	25	2,738,455	157,459.40
81 Other Services	73	2,136,107	117,534.08	76	2,017,218	110,929.47
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	409	\$29,778,371	\$1,637,813.36	396	\$28,672,703	\$1,585,056.88
Box Butte						
11 Agriculture, Forestry, Fishing & Hunting	21	\$1,880,352	\$103,419.43	21	\$2,073,053	\$114,017.75
22 Utilities	D	D	D	D	D	D
23 Construction	55	4,219,637	232,081.53	47	2,897,189	153,561.09
31-33 Manufacturing	19	1,527,345	84,004.09	18	1,292,111	71,065.89
42 Wholesale Trade	17	2,924,983	160,874.16	18	2,987,205	164,297.02
44-46 Retail Trade	204	32,829,273	1,805,103.11	210	32,433,394	1,783,655.32
48-49 Transportation & Warehousing	15	304,816	16,765.38	13	87,501	4,812.59
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	33	826,572	45,446.45	30	731,545	40,205.17
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	11	116,190	6,390.47	13	83,006	4,565.34
71 Arts, Entertainment & Recreation	13	812,592	44,582.18	13	758,324	41,707.92
72 Accommodation & Food Services	48	10,615,911	583,874.49	48	9,633,378	531,734.02
81 Other Services	108	3,473,378	191,041.68	106	3,660,206	201,237.50
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	11	686,519	37,758.55
Total	588	\$78,606,028	\$4,323,335.59	582	\$76,050,727	\$4,173,766.58
Boyd						
11 Agriculture, Forestry, Fishing & Hunting	14	\$467,739	\$25,725.68	13	\$631,925	\$34,755.93
22 Utilities	D	D	D	D	D	D
23 Construction	14	219,097	12,050.79	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	56	2,209,554	121,393.83	58	2,207,493	121,538.35
48-49 Transportation & Warehousing	15	287,745	15,826.37	16	288,512	15,868.21
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	23	1,292,033	70,681.63	21	1,207,770	69,073.68
81 Other Services	40	569,243	31,307.60	43	565,846	31,069.91
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	195	\$7,459,328	\$410,264.29	196	\$7,032,989	\$389,587.67
Brown						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	22	\$1,493,761	\$82,156.94	18	\$617,375	\$33,956.41
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	10	2,083,837	114,611.06	10	1,867,025	102,692.14
44-46 Retail Trade	115	13,223,370	727,240.20	120	12,015,595	660,596.59
48-49 Transportation & Warehousing	12	11,108	610.94	11	13,746	756.03
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	13	57,811	3,184.12	13	58,971	3,243.38
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	30	2,292,843	126,156.06	26	2,298,761	126,627.88
81 Other Services	54	1,251,694	69,934.25	54	1,344,159	74,021.98
92 Public Administration	D	D	D	D	D	D
Total	305	\$25,417,667	\$1,399,261.33	302	\$23,248,831	\$1,278,688.06

Table 3 — Sales Tax Statistics by Nebraska Business Classification (Cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2004 COUNT	2004 NET TAXABLE SALES	2004 NEBRASKA SALES TAX	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX
Buffalo						
11 Agriculture, Forestry, Fishing & Hunting	52	\$3,034,069	\$167,097.88	44	\$2,242,819	\$123,355.72
21 Mining	D	D	D	D	D	D
22 Utilities	11	38,994,806	2,144,714.51	10	37,821,067	2,080,159.36
23 Construction	297	17,673,122	974,440.79	222	8,469,305	465,158.85
31-33 Manufacturing	60	8,259,780	454,480.45	55	7,991,875	439,553.05
42 Wholesale Trade	72	39,534,758	2,155,332.57	73	39,455,524	2,197,592.12
44-46 Retail Trade	752	296,941,560	16,333,777.20	751	291,411,855	16,063,731.20
48-49 Transportation & Warehousing	61	470,638	25,885.20	64	468,974	25,969.20
51 Information	29	18,788,485	1,033,531.80	27	15,003,898	825,975.93
52 Finance & Insurance	10	831,147	45,713.15	11	869,848	47,841.71
53 Real Estate & Rental & Leasing	14	3,051,513	167,833.45	15	2,374,002	130,579.31
54 Professional, Scientific & Technical Serv	44	5,726,375	314,997.03	40	3,286,032	180,732.11
56 Admin, Support, Waste Mgt & Remed Serv	142	10,265,332	564,301.05	122	7,878,740	459,782.40
61 Educational Services	12	279,315	15,362.33	13	50,479	2,776.40
62 Health Care & Social Assistance	54	1,870,780	102,893.01	47	1,766,399	97,152.01
71 Arts, Entertainment & Recreation	37	6,787,029	375,646.23	31	5,899,715	323,945.49
72 Accommodation & Food Services	159	76,364,346	4,206,334.24	151	74,615,479	4,103,516.87
81 Other Services	332	20,888,598	1,147,933.62	332	20,286,803	1,118,936.03
92 Public Administration	20	8,267,717	454,724.53	19	7,966,017	438,131.12
99 Unclassified	28	149,863	8,242.44	30	249,461	13,720.36
Total	2,174	\$559,666,245	\$30,784,159.70	2,063	\$529,311,966	\$29,215,202.22
Burt						
11 Agriculture, Forestry, Fishing & Hunting	20	\$517,892	\$28,484.14	19	\$876,483	\$48,180.56
22 Utilities	10	6,020,144	331,108.38	10	5,780,217	317,912.42
23 Construction	47	1,766,512	97,155.69	41	1,100,425	60,539.92
31-33 Manufacturing	18	3,789,288	208,411.17	20	3,253,804	178,960.05
42 Wholesale Trade	11	1,216,347	66,899.29	13	1,488,230	81,832.92
44-46 Retail Trade	140	10,839,184	598,115.25	138	10,010,579	554,507.79
48-49 Transportation & Warehousing	35	1,308,277	71,955.44	28	526,458	28,955.26
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	10	446,062	24,533.50	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	10	175,309	9,642.09
72 Accommodation & Food Services	30	2,767,500	151,260.58	29	2,269,371	129,786.47
81 Other Services	73	2,259,781	123,948.88	75	2,284,938	125,671.51
99 Unclassified	11	35,694	1,963.22	D	D	D
Total	433	\$32,696,968	\$1,801,386.68	427	\$30,373,868	\$1,680,281.86
Butler						
11 Agriculture, Forestry, Fishing & Hunting	20	\$974,084	\$53,574.73	17	\$808,897	\$46,859.34
22 Utilities	10	6,625,561	364,406.07	10	6,641,977	365,308.95
23 Construction	55	1,918,550	105,153.10	34	663,154	36,473.53
31-33 Manufacturing	13	180,053	9,902.98	14	179,726	9,884.99
42 Wholesale Trade	19	1,421,870	78,203.21	20	1,156,941	63,634.71
44-46 Retail Trade	151	9,997,168	549,843.75	141	9,087,127	499,787.54
48-49 Transportation & Warehousing	15	24,631	1,354.71	13	10,443	574.38
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	31	1,813,934	99,766.73	35	2,191,019	120,505.93
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	37	3,263,084	190,139.05	36	3,037,561	166,614.15
81 Other Services	81	2,219,607	122,078.53	77	2,192,920	120,611.33
92 Public Administration	10	168,883	9,290.17	10	161,768	8,897.36
99 Unclassified	16	186,964	10,283.04	12	351,803	19,349.17
Total	474	\$29,355,604	\$1,626,065.92	451	\$26,954,698	\$1,484,881.06
Cass						
11 Agriculture, Forestry, Fishing & Hunting	37	\$1,253,730	\$68,955.11	37	\$1,087,972	\$59,838.26
21 Mining	D	D	D	D	D	D
22 Utilities	22	13,405,923	737,326.18	22	13,526,395	743,953.51
23 Construction	107	3,467,885	194,471.57	80	1,059,434	58,239.26
31-33 Manufacturing	29	3,440,975	195,608.74	28	2,781,041	76,883.69
42 Wholesale Trade	23	2,965,537	162,748.40	19	2,451,872	134,853.12
44-46 Retail Trade	382	34,042,920	1,872,204.53	366	32,411,014	1,780,130.66
48-49 Transportation & Warehousing	56	3,326,876	185,628.59	55	2,244,921	123,445.61
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	22	185,436	10,363.81	18	123,759	6,806.79
56 Admin, Support, Waste Mgt & Remed Serv	78	2,496,367	138,804.92	71	2,402,853	132,116.65
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	10	14,867	817.74	11	13,744	755.96
71 Arts, Entertainment & Recreation	22	3,792,101	207,352.20	16	4,510,890	247,195.16
72 Accommodation & Food Services	78	19,333,586	1,065,737.68	69	17,871,742	979,741.73
81 Other Services	166	4,097,895	226,803.05	150	3,586,295	196,392.95
92 Public Administration	15	3,217,236	174,784.75	13	3,208,829	176,475.37
99 Unclassified	18	179,019	9,846.05	14	611,032	33,606.76
Total	1,091	\$101,254,564	\$5,589,493.48	1,000	\$94,196,591	\$5,100,284.56

Table 3 — Sales Tax Statistics by Nebraska Business Classification (Cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2004 COUNT	2004 NET TAXABLE SALES	2004 NEBRASKA SALES TAX	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX
Cedar						
11 Agriculture, Forestry, Fishing & Hunting	23	\$1,140,430	\$62,723.61	21	\$1,141,111	\$62,761.05
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	65	4,118,632	231,426.54	53	2,586,556	142,260.81
31-33 Manufacturing	10	249,704	13,733.73	10	235,424	12,948.40
42 Wholesale Trade	19	3,252,705	178,898.87	22	3,069,585	168,827.46
44-46 Retail Trade	181	16,031,769	881,680.25	171	12,959,620	717,969.12
48-49 Transportation & Warehousing	31	263,067	14,468.68	32	146,449	8,054.74
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	25	772,689	42,497.51	26	473,858	26,612.96
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	13	900,513	49,528.24	13	1,085,132	59,682.30
72 Accommodation & Food Services	41	2,590,184	142,478.33	35	2,431,017	133,651.91
81 Other Services	103	5,367,143	441,455.05	98	4,174,779	229,585.41
92 Public Administration	D	D	D	D	D	D
Total	553	\$43,838,647	\$2,565,196.03	525	\$37,806,784	\$2,083,704.20
Chase						
11 Agriculture, Forestry, Fishing & Hunting	22	\$322,326	\$17,727.84	18	\$320,439	\$17,624.20
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	23	1,335,499	73,443.00	17	1,090,728	59,990.38
31-33 Manufacturing	11	188,187	10,350.31	D	D	D
42 Wholesale Trade	13	4,109,101	226,000.76	13	4,060,258	223,314.38
44-46 Retail Trade	114	13,569,478	745,890.29	114	14,120,420	774,592.35
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	21	752,152	41,359.21	15	635,143	34,932.66
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	26	2,249,304	123,712.21	27	2,221,653	122,140.52
81 Other Services	57	3,879,791	213,246.72	53	3,954,118	217,486.72
92 Public Administration	D	D	D	D	D	D
Total	321	\$32,165,075	\$1,769,082.48	304	\$30,717,463	\$1,689,864.01
Cherry						
11 Agriculture, Forestry, Fishing & Hunting	23	\$719,517	\$39,644.16	21	\$610,006	\$33,549.43
22 Utilities	D	D	D	D	D	D
23 Construction	34	2,558,950	139,499.36	20	1,686,688	92,768.11
31-33 Manufacturing	17	1,271,791	69,948.55	17	840,731	46,075.38
42 Wholesale Trade	16	2,646,193	147,018.41	17	2,579,615	152,423.07
44-46 Retail Trade	143	21,197,287	1,165,776.27	148	21,428,847	1,178,525.22
48-49 Transportation & Warehousing	12	753,876	41,463.16	11	440,108	24,206.48
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	17	205,962	11,327.95	13	195,774	10,767.59
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	11	620,422	34,123.32	11	588,255	32,361.10
72 Accommodation & Food Services	61	9,554,096	524,027.20	62	9,297,071	510,210.37
81 Other Services	72	2,220,330	121,950.46	75	2,108,528	115,969.48
92 Public Administration	D	D	D	D	D	D
Total	449	\$56,231,377	\$3,094,830.18	438	\$61,141,986	\$3,362,812.90
Cheyenne						
11 Agriculture, Forestry, Fishing & Hunting	23	\$414,623	\$22,804.33	22	\$498,974	\$27,443.69
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	46	2,667,198	146,261.41	39	1,306,740	71,844.69
31-33 Manufacturing	11	975,675	53,662.23	14	940,238	51,713.27
42 Wholesale Trade	12	663,151	36,473.42	13	708,844	38,986.49
44-46 Retail Trade	217	80,729,807	4,438,745.94	215	77,194,664	4,245,832.37
48-49 Transportation & Warehousing	28	716,701	39,418.49	28	1,267,586	69,717.43
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	33	1,028,721	56,563.20	33	894,127	49,379.29
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	11	100,141	5,507.41	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	62	17,743,274	975,807.23	56	16,388,130	905,561.70
81 Other Services	93	4,132,852	227,299.88	93	3,208,036	176,431.04
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	603	\$127,453,239	\$7,009,933.00	578	\$121,378,569	\$6,679,996.43

Table 3 — Sales Tax Statistics by Nebraska Business Classification (Cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2004 COUNT	2004 NET TAXABLE SALES	2004 NEBRASKA SALES TAX	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX
Clay						
11 Agriculture, Forestry, Fishing & Hunting	31	\$711,971	\$39,157.70	28	\$331,726	\$18,245.24
22 Utilities	D	D	D	D	D	D
23 Construction	37	3,338,268	183,338.80	25	1,742,917	95,860.50
31-33 Manufacturing	13	464,792	25,563.62	11	520,956	28,672.67
42 Wholesale Trade	19	1,458,612	80,925.98	19	2,626,275	144,445.60
44-46 Retail Trade	140	8,210,736	452,588.48	143	8,083,012	444,162.49
48-49 Transportation & Warehousing	34	161,578	9,349.92	35	205,019	11,276.15
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	26	1,877,035	103,236.92	22	1,997,175	109,845.14
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	24	1,731,845	95,276.28	28	1,710,246	94,057.19
81 Other Services	80	1,720,787	94,637.05	82	1,481,237	82,898.54
92 Public Administration	D	D	D	D	D	D
Total	446	\$27,477,109	\$1,514,409.56	433	\$24,804,346	\$1,365,714.61
Colfax						
11 Agriculture, Forestry, Fishing & Hunting	14	\$43,383	\$2,386.14	15	\$67,229	\$3,697.70
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	58	2,436,373	133,875.19	45	1,689,861	92,942.92
31-33 Manufacturing	10	537,176	29,533.79	10	560,403	30,821.86
42 Wholesale Trade	19	3,668,596	201,783.30	20	2,960,597	162,831.96
44-46 Retail Trade	166	17,216,789	946,787.10	158	15,801,031	868,314.64
48-49 Transportation & Warehousing	36	234,107	12,875.90	34	40,893	2,249.13
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	13	355,305	19,541.81	14	66,103	3,635.91
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	34	4,560,742	251,404.30	40	4,514,972	249,160.55
81 Other Services	92	3,361,340	184,039.16	91	3,323,006	182,671.65
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	493	\$39,631,018	\$2,179,311.48	473	\$36,112,638	\$1,986,199.02
Cuming						
11 Agriculture, Forestry, Fishing & Hunting	20	\$530,520	\$29,178.07	21	\$333,022	\$18,315.51
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	61	5,283,638	290,436.45	56	1,896,702	95,974.59
31-33 Manufacturing	20	1,494,920	82,220.92	19	1,157,660	80,034.64
42 Wholesale Trade	16	2,719,291	149,490.20	16	2,196,347	120,782.35
44-46 Retail Trade	157	21,197,867	1,168,940.99	145	19,913,553	1,095,001.83
48-49 Transportation & Warehousing	21	395,909	22,027.39	22	276,321	15,197.69
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	24	1,676,429	91,926.89	24	1,272,000	69,960.40
62 Health Care & Social Assistance	10	71,481	3,931.53	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	40	6,928,359	381,060.05	36	6,417,209	352,947.01
81 Other Services	99	5,216,975	286,888.78	97	4,478,874	246,289.05
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	518	\$67,657,671	\$3,723,264.07	492	\$66,542,179	\$3,665,497.28
Custer						
11 Agriculture, Forestry, Fishing & Hunting	41	\$518,145	\$28,483.48	40	\$339,636	\$18,654.51
21 Mining	D	D	D	D	D	D
22 Utilities	11	12,564,213	680,837.44	10	12,113,194	666,225.90
23 Construction	93	8,161,054	448,832.95	70	4,972,043	273,481.65
31-33 Manufacturing	22	903,686	49,702.55	23	1,433,363	78,834.79
42 Wholesale Trade	30	5,566,173	306,029.72	30	5,111,781	281,147.40
44-46 Retail Trade	254	27,907,813	1,536,347.09	256	25,892,741	1,423,034.90
48-49 Transportation & Warehousing	26	28,902	1,589.41	30	1,029,109	56,600.72
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	17	370,386	20,342.04	10	419,634	23,080.42
56 Admin, Support, Waste Mgt & Remed Serv	41	1,019,351	53,686.87	40	890,165	48,959.09
62 Health Care & Social Assistance	11	106,055	5,833.17	D	D	D
71 Arts, Entertainment & Recreation	11	354,499	19,497.55	11	298,681	16,427.56
72 Accommodation & Food Services	68	7,134,391	399,952.60	65	6,949,714	394,982.04
81 Other Services	154	5,243,203	287,016.93	151	3,914,296	215,287.36
92 Public Administration	D	D	D	D	D	D
99 Unclassified	10	295,454	16,249.97	10	284,100	15,625.51
Total	814	\$72,580,153	\$3,997,100.05	776	\$65,129,895	\$3,591,372.67

Table 3 — Sales Tax Statistics by Nebraska Business Classification (Cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2004 COUNT	2004 NET TAXABLE SALES	2004 NEBRASKA SALES TAX	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX
Dakota						
11 Agriculture, Forestry, Fishing & Hunting	16	\$914,667	\$50,307.37	15	\$465,161	\$25,583.80
22 Utilities	D	D	D	D	D	D
23 Construction	53	3,579,546	196,763.91	44	2,627,595	144,517.92
31-33 Manufacturing	39	5,779,637	317,880.88	38	5,086,244	288,794.12
42 Wholesale Trade	13	3,006,007	165,286.44	13	3,040,901	167,249.42
44-46 Retail Trade	247	48,516,794	2,666,086.85	247	50,944,894	2,939,983.66
48-49 Transportation & Warehousing	28	921,433	51,148.10	29	875,601	48,407.74
51 Information	10	6,975,637	383,660.09	10	7,952,495	437,387.35
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	10	576,824	31,724.63	10	701,484	38,581.54
56 Admin, Support, Waste Mgt & Remed Serv	28	1,888,543	103,869.92	28	2,145,312	117,917.44
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	16	1,700,101	93,505.68	16	1,805,470	101,905.15
72 Accommodation & Food Services	69	18,321,205	1,008,513.38	79	18,182,392	1,012,328.28
81 Other Services	86	4,088,472	224,670.38	113	4,978,593	274,610.07
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	682	\$108,072,334	\$5,946,630.85	680	\$111,284,161	\$6,147,596.66
Dawes						
11 Agriculture, Forestry, Fishing & Hunting	19	\$271,084	\$14,909.84	17	\$189,549	\$10,425.26
22 Utilities	D	D	D	D	D	D
23 Construction	53	2,475,542	136,154.78	45	933,189	51,288.43
31-33 Manufacturing	16	146,575	8,061.68	14	137,001	7,534.61
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	188	40,774,980	2,240,354.03	187	37,393,518	2,055,818.42
48-49 Transportation & Warehousing	D	D	D	12	1,477,820	81,280.24
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	31	2,503,430	137,688.11	29	2,994,116	167,079.08
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	12	41,885	2,303.69	11	45,449	2,499.71
71 Arts, Entertainment & Recreation	14	1,025,919	56,425.68	11	904,071	49,724.06
72 Accommodation & Food Services	55	13,167,043	724,124.88	59	12,419,187	682,908.52
81 Other Services	95	2,512,140	138,107.53	93	2,718,252	148,311.61
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	539	\$79,620,785	\$4,379,147.54	521	\$75,706,434	\$4,166,270.31
Dawson						
11 Agriculture, Forestry, Fishing & Hunting	41	\$2,286,564	\$125,766.02	43	\$2,362,614	\$129,470.71
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	110	8,432,439	547,551.87	91	6,481,404	355,892.93
31-33 Manufacturing	34	2,666,141	146,598.60	38	3,059,894	168,294.47
42 Wholesale Trade	29	10,840,173	595,572.78	26	10,361,802	569,758.03
44-46 Retail Trade	403	87,872,502	4,834,137.71	405	79,467,022	4,370,799.52
48-49 Transportation & Warehousing	42	873,684	48,055.95	44	957,543	52,665.03
51 Information	14	4,455,655	245,061.20	13	4,132,588	227,229.39
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	10	704,172	38,709.18	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	63	2,027,191	111,497.60	58	1,768,463	96,481.23
62 Health Care & Social Assistance	22	790,006	43,450.49	18	686,393	37,751.74
71 Arts, Entertainment & Recreation	18	1,526,363	83,949.45	18	1,289,560	106,099.64
72 Accommodation & Food Services	118	22,058,009	1,214,172.41	113	21,286,817	1,167,221.13
81 Other Services	191	10,469,931	578,314.21	185	10,238,200	563,426.46
92 Public Administration	D	D	D	D	D	D
99 Unclassified	17	710,063	39,053.47	19	1,111,061	61,108.36
Total	1,153	\$192,242,775	\$10,661,386.78	1,120	\$179,360,001	\$9,897,905.75
Deuel						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	44	\$8,759,634	\$481,780.22	49	\$8,220,478	\$468,206.17
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
61 Educational Services	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	13	1,245,260	68,495.07	15	1,281,691	70,641.95
81 Other Services	24	388,302	21,357.74	26	367,230	20,197.71
92 Public Administration	D	D	D	D	D	D
Total	119	\$13,387,763	\$736,327.99	125	\$13,120,767	\$737,723.16

Table 3 — Sales Tax Statistics by Nebraska Business Classification (Cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2004 COUNT	2004 NET TAXABLE SALES	2004 NEBRASKA SALES TAX	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX
Dixon						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	11	\$693,014	\$38,087.22
22 Utilities	D	D	D	D	D	D
23 Construction	31	\$1,114,534	\$61,688.20	28	768,936	42,291.56
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	17	998,501	54,917.69	16	958,947	52,737.33
44-46 Retail Trade	83	2,371,626	128,744.31	79	2,347,376	129,931.03
48-49 Transportation & Warehousing	10	436,303	23,996.78	D	D	D
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	11	51,449	2,829.70	10	63,114	3,471.27
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	24	1,932,498	102,357.47	24	1,663,786	87,204.80
81 Other Services	48	774,442	42,602.91	47	663,415	36,550.29
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	270	\$10,894,570	\$597,548.18	259	\$10,140,205	\$558,904.73
Dodge						
11 Agriculture, Forestry, Fishing & Hunting	37	\$1,597,133	\$87,841.93	38	\$1,389,990	\$84,450.33
21 Mining	D	D	D	D	D	D
22 Utilities	13	26,259,956	1,443,027.99	14	25,946,664	1,427,066.86
23 Construction	176	17,979,206	961,449.70	131	8,671,772	470,316.42
31-33 Manufacturing	66	21,122,621	1,161,716.75	64	16,286,893	895,780.67
42 Wholesale Trade	48	17,279,681	950,383.28	58	19,393,019	1,066,616.85
44-46 Retail Trade	593	194,777,113	10,714,340.39	576	184,661,873	10,164,272.73
48-49 Transportation & Warehousing	80	2,869,830	157,841.26	74	1,460,350	80,319.22
51 Information	12	9,930,451	546,645.08	D	D	D
52 Finance & Insurance	12	55,470	3,050.91	13	35,099	1,930.47
53 Real Estate & Rental & Leasing	11	415,321	22,842.99	D	D	D
54 Professional, Scientific & Technical Serv	72	5,430,598	297,577.03	57	1,459,545	80,045.85
56 Admin, Support, Waste Mgt & Remed Serv	56	8,806,203	489,076.12	61	9,488,140	520,023.86
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	29	370,950	20,402.38	27	411,654	22,641.21
71 Arts, Entertainment & Recreation	21	4,372,054	243,224.71	24	4,403,288	241,971.73
72 Accommodation & Food Services	133	39,813,165	2,200,652.42	130	38,575,304	2,114,924.51
81 Other Services	269	15,015,368	828,616.86	280	16,816,662	931,239.28
92 Public Administration	13	608,068	35,332.05	13	644,618	35,454.90
99 Unclassified	28	1,013,573	55,746.54	24	1,374,076	75,574.18
Total	1,681	\$370,451,243	\$20,365,573.31	1,610	\$345,240,689	\$19,004,015.04
Douglas						
11 Agriculture, Forestry, Fishing & Hunting	110	\$15,382,311	\$845,046.98	143	\$13,794,986	\$758,718.83
21 Mining	14	2,151,143	118,221.54	14	1,604,254	88,234.14
22 Utilities	38	823,673,480	45,295,944.03	34	628,408,892	34,518,602.64
23 Construction	2,181	251,230,037	14,380,147.49	1,670	171,136,398	9,452,099.43
31-33 Manufacturing	649	244,255,890	13,481,338.20	648	233,160,195	12,837,736.28
42 Wholesale Trade	612	542,019,990	29,796,535.48	617	500,625,535	27,576,577.00
44-46 Retail Trade	5,455	3,169,036,529	173,348,212.19	5,353	2,971,824,260	163,542,153.65
48-49 Transportation & Warehousing	369	13,586,978	747,931.88	319	13,137,640	728,449.26
51 Information	242	442,865,834	25,402,788.27	243	447,793,718	24,634,311.35
52 Finance & Insurance	185	39,342,501	2,163,837.77	183	48,237,486	2,653,410.72
53 Real Estate & Rental & Leasing	257	52,247,886	2,885,852.04	224	46,433,570	2,609,850.75
54 Professional, Scientific & Technical Serv	902	189,098,980	11,286,571.28	942	201,820,656	11,176,791.15
55 Management of Companies & Enterprises	22	1,463,181	80,475.04	12	182,371	9,591.56
56 Admin, Support, Waste Mgt & Remed Serv	1,523	237,769,146	13,228,992.34	1,448	214,005,731	11,915,670.48
61 Educational Services	75	13,809,798	758,868.14	70	14,212,346	782,162.18
62 Health Care & Social Assistance	344	13,576,143	746,691.21	327	13,070,850	750,553.96
71 Arts, Entertainment & Recreation	274	119,036,303	6,574,199.73	284	114,294,320	6,298,162.06
72 Accommodation & Food Services	1,548	826,251,510	45,521,339.27	1,472	753,832,488	41,516,807.70
81 Other Services	2,125	251,531,137	14,635,697.22	1,779	245,101,172	13,516,181.27
92 Public Administration	16	8,361,488	459,881.98	17	11,175,805	614,435.73
99 Unclassified	212	7,916,869	435,295.54	290	22,111,803	1,312,270.76
Total	17,153	\$7,264,607,134	\$402,193,867.62	16,089	\$6,665,964,476	\$367,292,770.90
Dundy						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	11	\$1,078,386	\$59,311.19	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	57	2,666,288	145,027.75	57	\$2,311,835	\$127,286.85
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	12	862,758	47,451.95	12	868,916	47,785.05
81 Other Services	19	417,456	22,924.59	20	379,875	20,847.75
92 Public Administration	D	D	D	D	D	D
Total	145	\$8,011,340	\$440,624.73	143	\$7,333,273	\$403,382.18

Table 3 — Sales Tax Statistics by Nebraska Business Classification (Cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2004 COUNT	2004 NET TAXABLE SALES	2004 NEBRASKA SALES TAX	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX
Fillmore						
11 Agriculture, Forestry, Fishing & Hunting	15	\$5,181,225	\$284,967.61	12	\$3,807,108	\$209,391.11
22 Utilities	D	D	D	D	D	D
23 Construction	45	5,349,898	294,167.29	37	3,850,910	211,798.86
31-33 Manufacturing	16	364,528	20,048.98	15	299,430	16,472.61
42 Wholesale Trade	22	2,530,189	139,160.56	24	2,242,561	123,340.53
44-46 Retail Trade	143	12,919,472	710,927.74	143	10,937,772	601,573.38
48-49 Transportation & Warehousing	23	662,089	36,414.93	24	564,922	31,070.83
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	24	1,142,549	62,840.37	23	895,707	49,133.89
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	33	3,408,624	187,454.76	29	3,436,785	190,243.77
81 Other Services	85	2,810,853	154,114.37	80	2,539,664	139,680.28
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	450	\$39,139,574	\$2,152,680.28	426	\$33,054,305	\$1,819,190.45
Franklin						
11 Agriculture, Forestry, Fishing & Hunting	13	\$169,697	\$9,333.34	17	\$170,363	\$9,370.02
22 Utilities	D	D	D	D	D	D
23 Construction	19	532,305	30,514.96	16	349,842	19,241.89
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	64	3,313,770	183,675.95	65	3,235,616	177,962.66
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
72 Accommodation & Food Services	17	1,238,436	69,467.14	18	925,535	49,924.50
81 Other Services	34	671,112	37,052.70	35	824,004	45,303.26
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	202	\$11,062,686	\$613,382.05	207	\$10,923,081	\$600,770.76
Frontier						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	13	\$707,531	\$38,914.10	11	\$333,194	\$18,325.32
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	10	1,429,619	78,629.17	D	D	D
44-46 Retail Trade	61	2,456,877	136,238.52	64	2,048,074	112,643.80
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Servi	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	10	220,558	12,130.68	D	D	D
61 Educational Services	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	17	1,059,673	58,282.47	13	1,210,580	66,598.74
81 Other Services	33	1,179,803	64,889.30	32	1,088,479	59,867.28
92 Public Administration	D	D	D	D	D	D
Total	187	\$9,392,118	\$517,693.53	176	\$8,758,578	\$481,723.18
Furnas						
11 Agriculture, Forestry, Fishing & Hunting	13	\$95,262	\$5,239.41	13	\$82,578	\$4,542.04
22 Utilities	D	D	D	D	D	D
23 Construction	29	972,370	53,480.12	24	465,120	25,582.01
31-33 Manufacturing	11	55,992	3,071.23	11	72,132	3,966.41
42 Wholesale Trade	17	2,883,534	158,594.68	17	2,806,453	154,355.19
44-46 Retail Trade	119	7,570,366	416,350.96	116	7,110,184	395,704.17
48-49 Transportation & Warehousing	10	32,363	1,779.94	15	3,305,433	181,774.23
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	15	540,221	29,710.79	15	652,916	36,654.85
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	37	2,886,832	162,777.40	37	2,817,137	154,901.09
81 Other Services	74	2,077,886	113,949.74	72	2,068,970	110,544.09
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	380	\$30,536,428	\$1,682,439.55	368	\$28,900,899	\$1,594,489.50

Table 3 — Sales Tax Statistics by Nebraska Business Classification (Cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2004 COUNT	2004 NET TAXABLE SALES	2004 NEBRASKA SALES TAX	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX
Gage						
11 Agriculture, Forestry, Fishing & Hunting	42	\$831,761	\$45,746.81	45	\$827,378	\$45,505.87
21 Mining	D	D	D	D	D	D
22 Utilities	19	24,249,860	1,333,742.60	21	24,721,015	1,359,654.97
23 Construction	113	8,054,459	441,041.62	88	4,060,816	223,325.76
31-33 Manufacturing	43	2,831,552	155,735.64	42	2,429,851	136,665.66
42 Wholesale Trade	30	9,980,821	548,944.20	30	9,760,324	536,708.40
44-46 Retail Trade	440	91,186,066	5,014,990.14	435	85,773,394	4,768,292.90
48-49 Transportation & Warehousing	35	635,080	34,929.45	35	547,489	30,112.10
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	12	317,451	17,459.83
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	74	2,147,234	118,198.85	73	1,756,625	96,376.83
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	21	439,987	24,199.69	21	444,405	24,442.38
71 Arts, Entertainment & Recreation	16	1,675,547	92,143.71	15	1,550,461	85,275.14
72 Accommodation & Food Services	85	19,960,267	1,116,897.74	81	18,034,580	992,362.16
81 Other Services	222	14,564,121	801,829.22	224	9,853,076	542,722.51
92 Public Administration	D	D	D	D	D	D
99 Unclassified	21	285,913	15,725.23	19	348,107	19,145.89
Total	1,212	\$188,805,229	\$10,405,061.62	1,182	\$172,093,335	\$9,478,041.90
Garden						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	13	\$398,706	\$21,929.45	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	59	3,017,413	165,985.30	55	\$3,194,192	\$175,678.38
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
61 Educational Services	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	22	1,563,064	85,967.25	19	1,437,369	79,055.42
81 Other Services	32	797,048	43,846.88	32	918,367	50,501.08
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	173	\$7,780,127	\$427,908.01	162	\$7,788,251	\$428,354.67
Garfield						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	16	\$657,812	\$36,179.28	11	\$454,478	\$29,394.04
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	65	6,034,906	331,650.99	70	5,445,455	299,501.38
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	21	1,223,258	67,284.83	17	939,799	50,690.95
81 Other Services	25	1,936,182	106,972.58	27	1,807,890	99,039.52
Total	179	\$13,201,140	\$726,548.20	171	\$11,901,075	\$659,104.80
Gosper						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	18	\$1,237,521	\$68,236.56	15	\$490,643	\$26,985.37
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	43	1,958,959	107,742.97	44	1,910,344	104,088.74
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	14	279,779	15,386.88	17	296,143	16,523.54
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	120	\$6,808,376	\$374,461.68	120	\$5,386,936	\$296,517.87

Table 3 — Sales Tax Statistics by Nebraska Business Classification (Cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2004 COUNT	2004 NET TAXABLE SALES	2004 NEBRASKA SALES TAX	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX
Grant						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	30	\$2,774,804	\$152,613.39	26	\$2,398,727	\$131,928.33
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	12	430,366	23,670.21	12	426,938	23,481.58
92 Public Administration	D	D	D	D	D	D
Total	73	\$4,394,815	\$241,715.23	69	\$3,866,362	\$212,650.54
Greeley						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	19	\$843,755	\$46,406.16	18	\$559,287	\$30,760.89
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	13	1,393,667	76,657.59	13	1,346,732	74,070.54
44-46 Retail Trade	45	3,514,255	193,285.17	47	3,081,688	169,495.52
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	16	633,874	34,864.31	16	682,323	37,511.28
81 Other Services	40	1,786,885	98,279.04	42	1,648,247	90,654.02
92 Public Administration	D	D	D	D	D	D
Total	171	\$9,641,240	\$530,269.80	170	\$8,586,603	\$472,264.52
Hall						
11 Agriculture, Forestry, Fishing & Hunting	52	\$4,666,913	\$256,680.48	48	\$4,203,762	\$231,210.22
21 Mining	D	D	D	D	D	D
22 Utilities	10	64,201,522	3,531,083.91	11	64,125,361	3,526,895.11
23 Construction	321	35,960,966	1,998,181.91	242	15,512,628	864,328.71
31-33 Manufacturing	95	33,856,864	1,864,682.56	95	26,807,195	1,536,382.36
42 Wholesale Trade	105	53,712,030	2,953,974.81	104	55,639,388	3,064,347.09
44-46 Retail Trade	965	434,310,726	23,941,387.30	956	412,386,300	22,725,473.72
48-49 Transportation & Warehousing	79	5,290,020	291,081.83	84	3,922,084	214,749.42
51 Information	29	30,407,809	1,681,014.03	29	35,481,883	1,951,503.92
52 Finance & Insurance	13	594,719	32,709.60	14	950,713	52,289.37
53 Real Estate & Rental & Leasing	25	8,786,915	483,280.56	24	6,318,298	426,814.51
54 Professional, Scientific & Technical Serv	51	7,549,263	426,425.92	43	5,057,864	281,630.48
56 Admin, Support, Waste Mgt & Remed Serv	204	11,875,162	652,433.39	193	10,477,209	574,958.47
61 Educational Services	13	188,776	10,382.71	12	186,301	10,246.57
62 Health Care & Social Assistance	63	1,716,137	94,388.17	48	1,479,369	81,365.71
71 Arts, Entertainment & Recreation	41	6,965,670	382,994.44	35	7,655,829	421,077.05
72 Accommodation & Food Services	212	73,903,376	4,074,913.29	197	72,031,539	3,963,030.84
81 Other Services	421	29,844,322	1,654,890.72	417	28,109,260	1,543,869.86
92 Public Administration	D	D	D	D	D	D
99 Unclassified	28	1,729,793	95,138.62	25	2,495,851	137,271.81
Total	2,738	\$808,032,540	\$44,524,146.47	2,587	\$754,750,744	\$41,664,733.00
Hamilton						
11 Agriculture, Forestry, Fishing & Hunting	25	\$275,224	\$15,137.89	25	\$249,000	\$13,703.32
22 Utilities	D	D	D	D	D	D
23 Construction	53	1,880,614	103,273.03	37	535,883	29,475.80
31-33 Manufacturing	28	2,226,346	122,449.26	30	1,788,208	98,457.77
42 Wholesale Trade	28	6,771,148	372,413.59	31	5,991,064	329,508.97
44-46 Retail Trade	156	12,791,118	703,845.80	161	10,633,265	584,652.18
48-49 Transportation & Warehousing	23	21,313	1,172.22	21	0	0.00
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	34	548,850	30,188.74	30	551,446	29,973.99
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	10	224,515	12,348.36	D	D	D
71 Arts, Entertainment & Recreation	10	1,467,093	80,876.53	10	1,505,470	82,829.73
72 Accommodation & Food Services	32	4,387,685	241,323.94	32	4,375,492	240,652.67
81 Other Services	84	2,851,165	156,817.75	87	2,452,204	134,871.64
92 Public Administration	D	D	D	D	D	D
99 Unclassified	12	395,948	21,777.15	10	259,253	14,258.92
Total	524	\$40,034,983	\$2,202,417.66	510	\$34,655,072	\$1,889,117.87

Table 3 — Sales Tax Statistics by Nebraska Business Classification (Cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2004 COUNT	2004 NET TAXABLE SALES	2004 NEBRASKA SALES TAX	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX
Harlan						
11 Agriculture, Forestry, Fishing & Hunting	10	\$109,565	\$6,026.15	11	\$103,864	\$5,712.11
22 Utilities	D	D	D	D	D	D
23 Construction	18	465,527	25,589.46	15	192,649	10,595.74
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	94	4,807,787	264,442.31	93	5,022,408	276,121.80
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	21	465,881	25,623.49	16	453,704	24,879.34
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	24	2,006,549	113,562.59	29	2,062,995	130,666.63
81 Other Services	44	993,301	54,633.16	42	1,052,358	57,879.41
92 Public Administration	D	D	D	D	D	D
Total	250	\$11,321,874	\$627,469.50	240	\$10,731,741	\$592,432.77
Hayes						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	D	D	D	D	D	D
92 Public Administration	D	D	D	D	D	D
Total	33	\$989,489	\$54,422.06	37	\$973,896	\$53,564.53
Hitchcock						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	23	\$337,203	\$18,546.44	18	\$100,762	\$5,541.52
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	78	3,843,985	211,393.41	71	3,163,455	173,795.67
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
72 Accommodation & Food Services	20	813,098	44,726.01	19	689,346	37,882.12
81 Other Services	30	428,652	23,573.75	31	338,903	18,636.38
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	209	\$10,493,964	\$577,169.56	199	\$9,231,198	\$507,717.21
Holt						
11 Agriculture, Forestry, Fishing & Hunting	36	\$2,195,019	\$120,713.02	36	\$1,138,551	\$62,620.50
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	69	5,712,036	290,123.11	61	3,530,716	192,735.59
31-33 Manufacturing	25	2,645,186	145,412.02	30	2,120,212	116,612.45
42 Wholesale Trade	28	4,241,840	232,946.21	28	4,200,075	230,863.15
44-46 Retail Trade	265	32,215,939	1,771,281.97	258	29,818,186	1,639,272.20
48-49 Transportation & Warehousing	51	216,686	11,855.58	55	147,644	8,115.01
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	17	136,928	7,530.89	13	128,119	7,046.73
56 Admin, Support, Waste Mgt & Remed Serv	33	1,268,800	69,838.70	32	1,121,134	61,655.09
62 Health Care & Social Assistance	11	156,957	8,587.37	12	155,988	8,579.53
71 Arts, Entertainment & Recreation	13	1,171,819	64,449.89	11	935,701	51,463.72
72 Accommodation & Food Services	57	8,025,251	440,390.44	60	7,832,708	430,796.21
81 Other Services	175	7,902,928	436,131.03	180	8,465,037	469,154.29
92 Public Administration	D	D	D	D	D	D
99 Unclassified	14	429,106	23,600.83	22	1,807,636	99,420.26
Total	836	\$84,082,732	\$4,603,582.02	841	\$79,460,053	\$4,372,641.11
Hooker						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	28	\$1,487,893	\$81,865.39	30	\$1,392,538	\$76,589.89
51 Information	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	17	388,736	21,381.03	17	212,620	11,695.20
Total	75	\$5,595,800	\$307,769.61	74	\$4,717,360	\$259,455.42

Table 3 — Sales Tax Statistics by Nebraska Business Classification (Cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2004 COUNT	2004 NET TAXABLE SALES	2004 NEBRASKA SALES TAX	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX
Howard						
11 Agriculture, Forestry, Fishing & Hunting	14	\$112,526	\$6,171.43	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	39	1,432,780	78,381.92	33	\$808,401	\$44,452.72
31-33 Manufacturing	11	246,233	13,542.36	D	D	D
42 Wholesale Trade	D	D	D	11	2,292,848	125,752.34
44-46 Retail Trade	94	9,100,943	500,550.40	97	8,494,783	467,273.29
48-49 Transportation & Warehousing	14	0	0.00	14	0	0.00
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	15	239,015	13,188.55	16	212,683	11,697.60
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	28	3,103,038	170,644.67	27	3,047,770	167,684.83
81 Other Services	51	1,424,529	78,336.93	50	1,506,378	82,948.82
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	312	\$25,130,113	\$1,382,157.93	297	\$23,949,380	\$1,317,217.81
Jefferson						
11 Agriculture, Forestry, Fishing & Hunting	15	\$467,091	\$25,690.12	15	\$391,178	\$21,593.55
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	43	2,300,491	126,531.18	38	876,439	34,648.38
31-33 Manufacturing	26	1,959,759	107,715.89	22	1,716,599	94,413.20
42 Wholesale Trade	11	1,919,983	105,599.24	11	2,055,026	113,019.77
44-46 Retail Trade	155	22,045,343	1,212,467.46	160	20,742,352	1,140,781.40
48-49 Transportation & Warehousing	25	7,734,406	425,392.87	23	4,559,803	250,789.43
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	26	257,346	14,140.97	24	233,654	12,850.34
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	33	5,427,889	298,830.37	33	5,527,109	303,307.76
81 Other Services	90	3,086,588	168,878.46	91	2,255,809	121,454.67
92 Public Administration	D	D	D	D	D	D
99 Unclassified	14	623,703	34,303.67	15	524,572	28,851.46
Total	474	\$52,572,311	2,891,481.12	468	\$49,427,916	\$2,702,367.59
Johnson						
11 Agriculture, Forestry, Fishing & Hunting	12	\$122,198	\$6,720.92	13	\$120,802	\$6,644.20
22 Utilities	D	D	D	D	D	D
23 Construction	22	1,031,947	56,701.48	19	576,649	31,715.71
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	11	941,547	51,785.32	11	961,733	52,895.48
44-46 Retail Trade	89	7,391,441	409,420.44	82	7,116,695	395,918.41
48-49 Transportation & Warehousing	11	651	35.80	D	D	D
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	13	344,605	18,953.00	13	239,442	13,168.88
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	18	2,362,697	129,311.82	20	2,361,598	129,879.29
81 Other Services	52	1,500,115	85,306.76	57	1,513,709	84,586.37
92 Public Administration	D	D	D	D	D	D
Total	266	\$16,637,942	\$917,888.76	262	\$15,649,597	\$866,549.68
Kearney						
11 Agriculture, Forestry, Fishing & Hunting	15	\$390,046	\$21,452.74	17	\$358,758	\$19,707.46
22 Utilities	D	D	D	D	D	D
23 Construction	40	2,127,009	115,646.71	32	586,170	32,238.69
31-33 Manufacturing	16	2,889,986	158,948.86	18	2,756,700	151,616.65
42 Wholesale Trade	16	425,485	23,401.74	16	426,970	23,483.43
44-46 Retail Trade	107	9,246,394	508,131.90	115	9,280,773	510,285.35
48-49 Transportation & Warehousing	13	524,658	28,856.30	10	407,254	22,399.00
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	26	1,145,923	63,024.94	22	1,037,847	57,056.68
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	24	2,661,275	147,454.88	21	2,858,665	157,489.06
81 Other Services	56	2,434,657	135,375.24	57	2,212,901	124,603.09
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	351	\$28,854,918	\$1,589,638.15	345	\$27,052,794	\$1,492,263.85

Table 3 — Sales Tax Statistics by Nebraska Business Classification (Cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2004 COUNT	2004 NET TAXABLE SALES	2004 NEBRASKA SALES TAX	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX
Keith						
11 Agriculture, Forestry, Fishing & Hunting	25	\$320,146	\$17,608.08	18	\$259,069	\$14,248.39
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	65	2,531,385	139,236.35	53	1,127,929	61,909.52
31-33 Manufacturing	14	610,364	21,130.12	15	505,162	27,784.01
42 Wholesale Trade	16	3,834,896	210,919.53	13	2,165,031	119,076.91
44-46 Retail Trade	213	36,244,578	1,997,341.62	213	36,195,789	1,989,637.96
48-49 Transportation & Warehousing	12	539,474	29,671.13	11	380,065	20,903.62
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	10	640,387	35,218.87	10	406,780	22,372.76
56 Admin, Support, Waste Mgt & Remed Serv	30	738,569	40,631.50	32	731,285	40,222.43
62 Health Care & Social Assistance	10	56,114	3,086.28	D	D	D
71 Arts, Entertainment & Recreation	11	540,063	29,897.64	15	535,758	29,476.37
72 Accommodation & Food Services	65	18,010,789	990,074.13	68	17,317,663	958,087.67
81 Other Services	85	4,770,521	262,375.30	80	4,496,307	247,125.39
92 Public Administration	D	D	D	D	D	D
99 Unclassified	12	422,305	23,226.78	15	442,101	24,315.56
Total	593	\$83,761,460	\$4,599,483.46	578	\$79,265,546	\$4,360,929.03
Keya Paha						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	19	\$513,827	\$28,260.60	20	\$506,602	\$27,863.24
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	10	279,877	15,392.96	D	D	D
81 Other Services	21	822,100	45,215.64	25	784,206	43,133.15
92 Public Administration	D	D	D	D	D	D
Total	74	\$1,980,767	\$108,942.74	78	\$1,917,881	\$105,484.02
Kimball						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	24	\$894,792	\$49,213.42	20	\$214,911	\$11,820.17
31-33 Manufacturing	14	591,599	32,551.45	14	596,727	32,819.43
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	94	7,906,512	434,660.50	92	7,767,423	435,349.42
48-49 Transportation & Warehousing	11	676,641	37,215.32	10	737,780	40,577.95
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	21	535,610	29,459.23	15	248,113	13,647.35
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	32	3,948,263	217,159.17	31	3,855,987	212,065.74
81 Other Services	38	1,032,360	56,780.20	40	814,989	44,771.27
92 Public Administration	D	D	D	D	D	D
Total	295	\$23,427,600	\$1,288,520.36	278	\$21,224,584	\$1,165,679.11
Knox						
11 Agriculture, Forestry, Fishing & Hunting	23	\$696,218	\$38,631.01	23	\$577,357	\$31,858.23
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	61	2,366,501	130,156.85	42	801,159	44,064.15
31-33 Manufacturing	16	1,432,266	78,775.06	17	1,166,699	64,219.03
42 Wholesale Trade	20	2,180,701	119,938.54	21	2,135,616	117,458.98
44-46 Retail Trade	186	16,446,320	905,078.05	202	15,257,542	838,801.64
48-49 Transportation & Warehousing	23	172,391	9,481.49	26	316,694	17,418.15
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	20	386,944	21,281.98	20	358,282	19,686.27
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	48	3,803,594	208,982.38	47	3,874,979	212,135.59
81 Other Services	99	2,315,987	127,377.46	99	2,034,158	117,481.82
92 Public Administration	D	D	D	D	D	D
99 Unclassified	13	305,152	16,783.37	10	321,854	17,701.97
Total	562	\$38,589,815	\$2,132,929.20	558	\$36,764,676	\$2,029,761.11

Table 3 — Sales Tax Statistics by Nebraska Business Classification (Cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2004 COUNT	2004 NET TAXABLE SALES	2004 NEBRASKA SALES TAX	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX
Lancaster						
11 Agriculture, Forestry, Fishing & Hunting	97	\$4,892,103	\$269,348.00	93	\$3,422,281	\$188,244.85
21 Mining	D	D	D	D	D	D
22 Utilities	27	233,439,392	12,839,167.08	28	224,084,118	12,347,069.64
23 Construction	1,413	126,605,052	6,992,281.63	1,042	46,342,171	2,547,097.56
31-33 Manufacturing	391	110,078,135	6,019,912.68	394	101,984,035	5,861,822.31
42 Wholesale Trade	232	150,060,503	8,252,940.87	225	133,876,729	7,360,562.84
44-46 Retail Trade	3,807	1,698,209,324	93,476,916.02	3,778	1,561,062,061	85,883,637.76
48-49 Transportation & Warehousing	199	14,101,409	777,494.23	210	59,881,174	3,299,910.53
51 Information	133	98,408,595	5,414,765.43	122	97,340,576	5,359,851.49
52 Finance & Insurance	67	2,169,135	119,302.43	68	2,218,700	122,028.76
53 Real Estate & Rental & Leasing	112	27,629,338	1,519,915.82	111	20,598,995	1,132,161.36
54 Professional, Scientific & Technical Serv	455	52,584,898	2,897,485.47	427	50,827,640	2,799,707.05
55 Management of Companies & Enterprises	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	960	124,737,318	6,914,499.64	904	114,783,716	6,368,567.46
61 Educational Services	69	28,477,503	1,566,411.42	56	30,828,661	1,695,595.11
62 Health Care & Social Assistance	249	7,331,128	407,456.74	230	7,450,055	409,768.01
71 Arts, Entertainment & Recreation	191	56,986,625	3,135,651.08	183	54,203,819	2,985,592.78
72 Accommodation & Food Services	793	385,041,576	21,219,267.83	774	364,116,709	20,059,081.15
81 Other Services	1,594	122,615,662	6,753,878.62	1,573	120,423,826	5,781,728.30
92 Public Administration	46	2,186,888	120,290.10	50	2,444,820	972,920.66
99 Unclassified	134	2,748,826	151,191.91	105	10,883,498	598,562.93
Total	10,980	\$3,249,242,809	\$178,913,060.91	10,381	\$3,008,265,529	\$165,833,141.10
Lincoln						
11 Agriculture, Forestry, Fishing & Hunting	43	\$686,192	\$43,510.75	37	\$486,220	\$26,742.74
22 Utilities	D	D	D	D	D	D
23 Construction	175	16,473,506	911,143.31	142	8,727,801	440,298.34
31-33 Manufacturing	31	2,472,505	135,987.92	28	2,506,792	124,850.78
42 Wholesale Trade	47	14,361,088	789,859.87	52	13,540,889	744,754.32
44-46 Retail Trade	627	192,872,557	10,608,828.14	605	180,621,201	9,918,121.20
48-49 Transportation & Warehousing	46	3,367,088	185,254.95	40	2,208,885	121,488.81
51 Information	22	16,114,454	886,295.19	20	17,164,819	944,068.19
52 Finance & Insurance	10	24,920	1,370.64	10	24,379	1,340.83
53 Real Estate & Rental & Leasing	13	2,395,214	131,736.88	12	2,573,254	141,529.13
54 Professional, Scientific & Technical Serv	22	641,773	35,297.59	35	1,201,580	66,087.16
56 Admin, Support, Waste Mgt & Remed Serv	107	5,072,624	278,642.41	97	3,999,665	219,867.18
61 Educational Services	11	97,030	5,336.81	12	91,375	5,025.70
62 Health Care & Social Assistance	39	535,285	29,449.84	33	410,699	22,588.53
71 Arts, Entertainment & Recreation	33	4,141,703	227,793.75	32	4,183,649	245,435.66
72 Accommodation & Food Services	144	52,236,353	2,872,705.68	127	49,253,856	2,707,175.25
81 Other Services	291	19,901,907	1,096,812.76	292	18,879,202	1,044,810.03
92 Public Administration	11	1,179,461	65,051.08	11	1,157,821	63,432.54
99 Unclassified	17	603,454	33,190.01	14	680,301	37,416.56
Total	1,700	\$371,561,936	\$20,442,898.91	1,608	\$345,151,709	\$18,947,641.56
Logan						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	17	\$1,179,446	\$64,868.22	16	\$1,040,936	\$57,251.65
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	13	106,845	5,876.20	13	191,924	10,448.14
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	64	\$2,237,984	\$123,089.52	58	\$2,019,152	\$111,105.54
Loup						
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	12	\$249,072	\$13,697.85	12	\$235,033	\$12,925.91
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	D	D	D	D	D	D
92 Public Administration	D	D	D	D	D	D
Total	36	\$701,939	\$38,606.85	35	\$542,428	\$29,833.63

Table 3 — Sales Tax Statistics by Nebraska Business Classification (Cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2004 COUNT	2004 NET TAXABLE SALES	2004 NEBRASKA SALES TAX	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX
Madison						
11 Agriculture, Forestry, Fishing & Hunting	41	\$1,437,823	\$79,080.28	42	\$1,128,441	\$62,067.34
22 Utilities	13	45,282,039	2,490,557.47	14	44,517,054	2,448,438.33
23 Construction	218	16,890,543	884,167.44	175	8,025,611	433,541.12
31-33 Manufacturing	75	7,652,881	529,955.65	76	5,489,762	301,938.06
42 Wholesale Trade	50	29,402,171	1,617,080.62	51	28,276,126	1,558,740.44
44-46 Retail Trade	648	270,693,472	15,638,644.05	635	250,931,002	13,811,921.95
48-49 Transportation & Warehousing	79	498,103	28,695.79	72	598,358	32,909.87
51 Information	26	8,728,300	480,256.64	23	10,312,637	566,968.10
52 Finance & Insurance	12	225,312	12,392.29	15	507,168	27,894.26
53 Real Estate & Rental & Leasing	19	2,151,470	118,323.27	18	1,688,802	92,657.11
54 Professional, Scientific & Technical Serv	35	2,189,411	120,417.18	29	1,670,060	91,854.14
56 Admin, Support, Waste Mgt & Remed Serv	137	8,903,192	489,161.98	132	8,948,662	492,176.87
61 Educational Services	10	1,320,040	72,602.23	D	D	D
62 Health Care & Social Assistance	53	864,547	47,550.43	51	805,398	44,297.00
71 Arts, Entertainment & Recreation	27	11,237,623	618,388.42	29	10,356,554	569,610.85
72 Accommodation & Food Services	133	40,779,325	2,247,709.03	126	38,778,392	2,139,770.67
81 Other Services	312	23,328,015	1,288,951.47	304	21,609,158	1,192,577.45
92 Public Administration	10	4,450,626	244,668.53	10	4,628,787	254,571.97
99 Unclassified	23	201,695	11,093.03	24	143,880	7,913.40
Total	1,921	\$476,236,588	\$27,019,695.80	1,838	\$439,654,872	\$24,199,906.77
McPherson						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
44-46 Retail Trade	11	\$171,585	\$9,437.14	11	\$237,564	\$13,066.03
61 Educational Services	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	D	D	D	D	D	D
92 Public Administration	D	D	D	D	D	D
Total	36	\$537,074	\$29,539.15	31	\$446,749	\$24,571.27
Merrick						
11 Agriculture, Forestry, Fishing & Hunting	25	\$1,349,011	\$74,248.69	26	\$283,077	\$15,569.33
22 Utilities	D	D	D	D	D	D
23 Construction	33	2,805,628	154,589.98	22	1,174,948	64,595.28
31-33 Manufacturing	18	2,212,768	121,702.32	16	1,825,594	102,287.70
42 Wholesale Trade	13	1,804,417	99,243.06	15	1,957,674	107,672.16
44-46 Retail Trade	168	13,692,492	752,379.77	166	13,055,580	717,885.10
48-49 Transportation & Warehousing	20	104,668	5,756.75	16	43,804	2,409.22
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	19	265,138	14,602.30	20	287,369	15,806.44
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	14	972,083	53,509.54	11	900,149	49,508.24
72 Accommodation & Food Services	26	4,144,060	227,924.59	27	3,927,978	216,027.83
81 Other Services	70	2,028,730	110,279.47	70	2,108,600	115,923.66
92 Public Administration	D	D	D	D	D	D
99 Unclassified	10	623,564	34,296.03	12	1,207,184	66,106.67
Total	445	\$35,042,958	\$1,927,645.73	427	\$32,322,399	\$2,515,034.34
Morrill						
11 Agriculture, Forestry, Fishing & Hunting	13	\$87,030	\$4,786.85	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	17	1,045,014	57,491.16	13	\$922,117	\$50,716.41
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	11	1,192,887	65,608.91	11	989,140	54,447.00
44-46 Retail Trade	99	8,694,287	478,243.69	106	8,043,641	440,802.68
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	12	932,780	51,303.06	13	676,982	37,434.99
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	30	2,606,429	143,299.08	28	2,294,525	125,830.57
81 Other Services	37	1,637,242	89,783.26	41	1,712,808	92,915.62
92 Public Administration	D	D	D	D	D	D
Total	259	\$22,887,317	\$1,258,767.04	263	\$21,254,760	\$1,169,013.30

Table 3 — Sales Tax Statistics by Nebraska Business Classification (Cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2004 COUNT	2004 NET TAXABLE SALES	2004 NEBRASKA SALES TAX	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX
Nance						
11 Agriculture, Forestry, Fishing & Hunting	10	\$248,111	\$13,646.16	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	26	700,964	38,552.34	20	\$322,681	\$17,721.17
42 Wholesale Trade	10	108,636	5,975.04	12	422,350	23,229.33
44-46 Retail Trade	63	3,766,648	207,106.72	61	3,444,862	190,194.52
48-49 Transportation & Warehousing	D	D	D	11	383,850	21,111.86
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	21	1,622,354	92,118.12	22	1,590,832	87,497.50
81 Other Services	49	1,134,135	62,378.69	43	1,129,994	62,200.11
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	231	\$13,326,240	\$735,977.99	224	\$12,095,652	\$666,037.82
Nemaha						
11 Agriculture, Forestry, Fishing & Hunting	13	\$199,244	\$10,958.43	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	25	1,229,114	67,601.95	20	\$816,545	\$44,672.81
31-33 Manufacturing	12	3,450,840	189,796.35	12	2,880,257	158,415.24
42 Wholesale Trade	13	2,903,099	159,670.52	14	2,272,849	125,006.74
44-46 Retail Trade	150	15,324,686	842,784.92	135	15,016,580	828,291.57
48-49 Transportation & Warehousing	10	298,586	17,581.99	10	293,783	16,158.14
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	21	1,024,794	56,363.89	22	972,173	52,999.94
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	10	358,141	25,398.10	12	347,950	13,748.58
72 Accommodation & Food Services	42	3,882,504	214,399.37	40	3,706,593	206,994.70
81 Other Services	66	1,561,261	85,869.86	66	1,686,438	92,245.57
92 Public Administration	D	D	D	D	D	D
Total	403	\$36,348,272	\$2,001,188.14	382	\$34,424,665	\$1,898,855.26
Nuckolls						
11 Agriculture, Forestry, Fishing & Hunting	23	\$432,022	\$23,761.90	19	\$311,583	\$17,137.17
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	28	676,411	39,575.97	21	277,717	15,274.44
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	123	11,303,041	621,826.53	128	11,334,831	623,453.06
48-49 Transportation & Warehousing	14	0	0.00	11	0	0.00
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	13	603,104	33,170.81	14	489,012	26,897.76
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	16	2,494,017	137,153.31	15	2,362,821	131,202.92
81 Other Services	78	3,594,179	197,777.62	76	3,298,320	181,421.52
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	337	\$29,796,738	\$1,646,633.20	328	\$30,200,389	\$1,662,321.60
Otoe						
11 Agriculture, Forestry, Fishing & Hunting	23	\$476,203	\$26,016.42	20	\$271,081	\$14,752.48
22 Utilities	D	D	D	D	D	D
23 Construction	94	4,394,739	244,946.99	71	2,688,170	147,848.65
31-33 Manufacturing	30	6,502,166	357,774.96	30	6,003,331	327,811.00
42 Wholesale Trade	18	3,647,926	197,504.51	20	3,146,573	173,064.02
44-46 Retail Trade	266	39,607,460	2,177,442.47	276	38,828,263	2,137,845.44
48-49 Transportation & Warehousing	34	397,927	21,883.86	26	330,797	19,336.91
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	50	1,719,790	93,922.40	47	1,980,064	108,883.41
62 Health Care & Social Assistance	14	50,548	6,607.77	13	28,931	1,591.28
71 Arts, Entertainment & Recreation	15	2,475,342	136,146.87	15	1,654,944	91,021.92
72 Accommodation & Food Services	71	17,201,021	945,990.71	76	16,513,831	912,729.63
81 Other Services	124	4,847,742	266,378.63	117	4,206,714	232,125.27
92 Public Administration	10	1,129,462	62,120.86	10	1,079,851	59,391.89
99 Unclassified	14	456,222	25,092.22	16	1,432,787	78,803.29
Total	801	\$100,252,852	\$5,520,511.46	771	\$95,286,308	\$5,243,611.54

Table 3 — Sales Tax Statistics by Nebraska Business Classification (Cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2004 COUNT	2004 NET TAXABLE SALES	2004 NEBRASKA SALES TAX	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX
Pawnee						
11 Agriculture, Forestry, Fishing & Hunting	10	\$160,805	\$8,844.31	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	19	375,489	20,661.39	11	\$33,543	\$1,845.15
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	46	2,136,664	117,516.46	45	1,989,227	109,213.73
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	12	874,006	48,070.36	10	647,266	35,599.64
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	15	1,121,698	61,694.44	14	1,104,421	62,029.97
81 Other Services	47	950,614	52,238.22	44	1,009,825	55,535.31
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	185	\$7,333,987	\$403,370.56	171	\$6,590,825	\$363,776.73
Perkins						
11 Agriculture, Forestry, Fishing & Hunting	15	\$114,886	\$6,318.76	14	\$101,853	\$5,601.94
22 Utilities	D	D	D	D	D	D
23 Construction	21	5,979,134	328,855.81	17	6,086,085	334,618.25
31-33 Manufacturing	11	219,983	12,077.00	D	D	D
42 Wholesale Trade	15	1,571,426	86,428.67	16	1,454,654	80,006.90
44-46 Retail Trade	64	4,622,138	254,100.24	64	4,334,186	238,180.60
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	12	547,814	30,129.48	12	308,681	16,978.10
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	13	775,733	43,678.61	12	704,136	38,678.47
81 Other Services	40	2,300,193	126,510.66	40	2,191,812	125,935.59
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	222	\$22,163,095	\$1,220,079.97	218	\$21,217,582	\$1,172,354.37
Phelps						
11 Agriculture, Forestry, Fishing & Hunting	27	\$3,483,922	\$191,615.98	19	\$2,924,107	\$160,826.14
22 Utilities	D	D	D	D	D	D
23 Construction	63	7,369,455	405,318.97	48	4,390,376	241,470.18
31-33 Manufacturing	22	296,134	25,547.59	21	288,760	16,364.02
42 Wholesale Trade	24	7,994,716	439,709.64	22	6,860,336	377,218.21
44-46 Retail Trade	197	23,148,754	1,274,819.92	198	22,684,828	1,248,146.74
48-49 Transportation & Warehousing	20	127,965	7,038.11	20	18,812	1,034.66
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	12	355,724	19,564.73	10	328,699	18,078.50
56 Admin, Support, Waste Mgt & Remed Serv	53	1,773,432	97,668.39	50	1,970,009	108,167.22
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	11	295,497	16,252.47	10	564,005	31,020.65
72 Accommodation & Food Services	43	7,425,933	410,766.73	44	6,919,059	380,520.25
81 Other Services	111	5,946,554	326,999.27	112	5,694,024	313,225.87
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	15	380,783	20,943.07
Total	622	\$68,524,504	\$3,782,038.56	599	\$63,190,993	\$3,475,991.15
Pierce						
11 Agriculture, Forestry, Fishing & Hunting	22	\$869,668	\$47,831.85	19	\$285,026	\$15,676.49
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	37	2,301,937	126,216.61	24	1,013,040	55,635.99
31-33 Manufacturing	11	3,132,761	172,176.86	11	2,505,185	137,784.63
42 Wholesale Trade	14	878,738	48,324.64	13	921,972	50,717.54
44-46 Retail Trade	124	10,825,107	598,317.88	125	9,902,971	545,767.49
48-49 Transportation & Warehousing	23	63,336	3,483.52	18	36,753	2,021.43
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	19	470,338	25,867.33	17	230,113	12,770.55
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	21	1,951,017	107,309.53	22	1,899,230	104,458.97
81 Other Services	81	2,029,452	111,528.34	79	1,937,512	108,112.10
92 Public Administration	D	D	D	D	D	D
Total	402	\$29,724,117	\$1,641,188.17	376	\$26,352,811	\$1,452,075.41

Table 3 — Sales Tax Statistics by Nebraska Business Classification (Cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2004 COUNT	2004 NET TAXABLE SALES	2004 NEBRASKA SALES TAX	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX
Platte						
11 Agriculture, Forestry, Fishing & Hunting	44	\$3,350,824	\$184,251.24	44	\$3,731,018	\$205,215.02
21 Mining	D	D	D	D	D	D
22 Utilities	11	28,077,006	1,544,235.55	10	26,851,895	1,474,863.50
23 Construction	179	19,965,366	1,114,431.49	136	9,907,021	542,211.26
31-33 Manufacturing	98	14,202,198	942,812.11	94	12,639,995	698,425.97
42 Wholesale Trade	50	15,735,247	865,702.22	53	12,262,573	692,274.04
44-46 Retail Trade	528	146,322,757	8,049,053.39	520	140,548,751	7,730,422.12
48-49 Transportation & Warehousing	61	4,537,372	274,028.17	52	3,795,452	208,749.34
51 Information	11	4,574,916	255,108.51	10	4,862,150	267,417.97
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	13	1,537,421	84,502.98	10	1,007,558	55,256.54
54 Professional, Scientific & Technical Serv	26	1,160,666	61,324.70	25	1,083,150	59,573.53
56 Admin, Support, Waste Mgt & Remed Serv	89	7,683,916	423,321.64	87	7,142,156	397,166.67
61 Educational Services	10	130,553	7,180.63	10	137,698	7,573.47
62 Health Care & Social Assistance	23	434,723	23,909.83	24	429,634	23,630.03
71 Arts, Entertainment & Recreation	24	3,980,139	218,922.95	22	3,921,947	214,440.05
72 Accommodation & Food Services	116	36,069,519	1,993,127.21	115	34,402,021	1,894,016.51
81 Other Services	257	19,450,497	1,072,184.74	246	18,423,497	1,010,606.62
92 Public Administration	10	296,940	16,331.77	12	332,644	18,295.77
99 Unclassified	23	742,689	40,847.92	27	2,529,332	139,113.38
Total	1,583	\$309,726,242	\$17,233,684.50	1,507	\$285,739,248	\$15,739,126.04
Polk						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	36	\$858,684	\$44,022.95	28	\$473,236	\$26,029.15
31-33 Manufacturing	11	2,460,950	135,352.14	10	1,474,061	84,648.43
42 Wholesale Trade	19	4,512,754	248,508.37	19	3,482,351	191,529.31
44-46 Retail Trade	105	4,388,232	241,280.49	97	4,480,045	246,406.76
48-49 Transportation & Warehousing	14	3,175	174.62	D	D	D
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	11	1,744,430	95,950.55	11	1,596,108	87,786.36
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	21	1,616,068	88,770.59	22	1,975,573	108,675.19
81 Other Services	60	1,596,187	87,698.19	61	1,604,632	88,255.00
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	318	\$27,970,708	\$1,535,060.29	304	\$25,831,905	\$1,424,332.73
Red Willow						
11 Agriculture, Forestry, Fishing & Hunting	24	\$1,893,897	\$104,144.25	20	\$634,101	\$31,500.68
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	62	3,067,756	168,613.76	53	1,427,039	77,911.37
31-33 Manufacturing	20	1,682,434	92,534.74	20	1,494,389	82,193.82
42 Wholesale Trade	21	6,572,825	361,505.76	21	6,466,991	355,686.08
44-46 Retail Trade	254	72,006,547	3,960,043.81	244	71,704,720	3,943,217.41
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	10	288,104	15,845.54	11	268,492	14,766.94
56 Admin, Support, Waste Mgt & Remed Serv	41	1,746,063	95,549.53	41	1,655,097	91,077.29
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	15	111,391	6,105.65	12	100,015	5,501.37
71 Arts, Entertainment & Recreation	17	1,348,091	74,146.25	15	671,796	36,947.82
72 Accommodation & Food Services	48	13,299,205	734,658.51	44	13,108,204	738,436.69
81 Other Services	102	4,463,197	244,997.36	97	3,900,342	213,243.72
92 Public Administration	D	D	D	D	D	D
99 Unclassified	11	105,481	5,801.53	14	1,176,742	64,721.02
Total	675	\$133,021,530	\$7,319,548.53	639	\$128,536,279	\$7,075,102.55
Richardson						
11 Agriculture, Forestry, Fishing & Hunting	15	\$592,113	\$32,468.92	14	\$512,716	\$28,199.51
22 Utilities	D	D	D	D	D	D
23 Construction	43	2,113,712	116,253.76	31	1,092,150	60,068.49
31-33 Manufacturing	15	914,208	50,281.48	15	730,056	40,152.01
42 Wholesale Trade	18	4,308,407	236,972.31	19	3,762,279	206,925.63
44-46 Retail Trade	170	18,108,007	992,825.63	170	17,285,177	951,429.60
48-49 Transportation & Warehousing	22	160,453	8,824.99	21	118,320	6,507.75
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	19	762,534	42,029.99	15	735,759	40,466.62
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	12	359,454	19,770.79	11	299,401	19,647.20
72 Accommodation & Food Services	50	4,487,503	246,813.48	43	4,260,945	235,501.14
81 Other Services	94	3,192,694	174,638.65	95	2,893,814	157,343.46
92 Public Administration	D	D	D	10	4,108	225.93
Total	501	\$42,709,253	\$2,349,013.00	477	\$39,274,811	\$2,162,757.45

Table 3 — Sales Tax Statistics by Nebraska Business Classification (Cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2004 COUNT	2004 NET TAXABLE SALES	2004 NEBRASKA SALES TAX	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX
Rock						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	11	\$434,550	\$23,524.15	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	43	2,432,956	133,812.64	47	\$2,326,663	\$127,966.19
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	10	544,346	29,753.53
81 Other Services	23	813,362	44,732.83	23	760,177	41,810.17
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	127	\$7,320,111	\$404,561.49	130	\$6,620,751	\$364,142.30
Saline						
11 Agriculture, Forestry, Fishing & Hunting	29	\$859,141	\$47,241.51	28	\$579,600	\$31,878.44
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	61	5,708,076	315,869.85	46	1,239,042	68,138.24
31-33 Manufacturing	13	391,297	21,521.34	15	625,488	34,336.33
42 Wholesale Trade	23	2,518,572	143,572.82	23	1,997,147	109,842.30
44-46 Retail Trade	242	26,613,965	1,463,394.30	248	25,365,499	1,396,279.45
48-49 Transportation & Warehousing	20	620,493	34,127.12	19	603,629	33,199.64
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	11	175,581	9,656.95	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	45	975,865	53,671.18	47	960,404	53,123.92
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	13	1,737,613	95,532.08	16	1,663,774	91,469.69
72 Accommodation & Food Services	67	9,255,357	508,404.66	64	8,661,475	476,263.40
81 Other Services	129	4,114,087	226,056.09	121	3,528,451	194,146.50
92 Public Administration	D	D	D	D	D	D
99 Unclassified	12	150,192	8,260.65	11	237,908	13,084.98
Total	709	\$62,758,038	\$3,465,978.77	689	\$54,758,727	\$3,015,334.98
Sarpy						
11 Agriculture, Forestry, Fishing & Hunting	46	\$6,812,249	\$376,739.77	35	\$2,941,677	\$161,792.76
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	480	54,931,532	3,060,707.77	358	24,769,676	1,366,307.11
31-33 Manufacturing	92	9,130,947	507,375.26	92	6,689,748	367,625.51
42 Wholesale Trade	64	56,488,659	3,108,977.75	60	54,876,089	3,018,185.66
44-46 Retail Trade	1,072	398,605,094	22,025,022.82	1,019	382,427,095	21,055,412.84
48-49 Transportation & Warehousing	99	1,394,047	78,877.57	94	1,054,741	55,785.71
51 Information	33	9,658,525	531,179.29	35	9,573,714	526,554.88
52 Finance & Insurance	14	1,296,893	71,329.32	16	859,790	47,288.51
53 Real Estate & Rental & Leasing	37	8,161,469	448,869.89	30	6,318,243	344,482.41
54 Professional, Scientific & Technical Serv	149	6,606,862	363,257.26	152	7,768,860	428,005.76
56 Admin, Support, Waste Mgt & Remed Serv	297	14,623,568	813,471.01	264	12,331,925	680,862.57
61 Educational Services	14	186,886	10,278.75	11	145,478	8,001.47
62 Health Care & Social Assistance	34	780,544	43,180.18	31	804,875	44,275.88
71 Arts, Entertainment & Recreation	64	17,588,287	968,067.62	49	18,006,015	989,978.74
72 Accommodation & Food Services	252	111,598,169	6,138,010.37	237	100,752,031	5,538,060.50
81 Other Services	401	48,563,799	2,674,392.31	390	45,599,137	2,510,643.82
92 Public Administration	16	6,238,769	339,908.56	16	5,327,735	293,024.95
99 Unclassified	39	2,790,529	153,479.13	38	7,161,735	393,895.83
Total	3,216	\$790,731,873	\$43,672,607.56	2,941	\$718,979,082	\$39,582,012.43
Saunders						
11 Agriculture, Forestry, Fishing & Hunting	52	\$1,090,077	\$59,888.86	46	\$1,171,095	\$66,075.78
21 Mining	D	D	D	D	D	D
22 Utilities	15	7,371,129	404,464.53	15	7,165,761	394,116.83
23 Construction	137	4,936,251	274,740.88	107	1,855,658	101,324.23
31-33 Manufacturing	32	10,586,025	582,231.58	32	10,693,814	612,963.44
42 Wholesale Trade	29	3,209,367	176,550.01	29	2,861,812	157,429.69
44-46 Retail Trade	347	43,064,023	2,370,945.73	344	41,613,816	2,288,792.71
48-49 Transportation & Warehousing	40	1,839,857	101,192.53	40	1,661,415	91,377.88
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	18	1,068,461	58,765.95	18	792,814	43,615.87
56 Admin, Support, Waste Mgt & Remed Serv	59	1,049,598	57,727.70	60	1,008,168	54,876.88
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	14	2,930,597	161,182.61	13	3,490,384	191,970.78
72 Accommodation & Food Services	68	10,048,520	553,181.56	67	8,251,444	453,648.45
81 Other Services	167	5,655,507	311,044.07	158	4,429,297	243,553.00
92 Public Administration	10	754,808	41,654.87	10	739,067	2,200,239.31
99 Unclassified	14	140,907	7,749.92	22	170,477	9,541.45
Total	1,028	\$94,760,766	\$5,218,878.07	984	\$87,136,605	\$6,977,283.48

Table 3 — Sales Tax Statistics by Nebraska Business Classification (Cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE		2004 COUNT	2004 NET TAXABLE SALES	2004 NEBRASKA SALES TAX	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX
Scotts Bluff							
11	Agriculture, Forestry, Fishing & Hunting	61	\$7,137,967	\$392,588.92	54	\$6,207,681	\$341,419.52
21	Mining	D	D	D	D	D	D
22	Utilities	11	37,263,643	2,049,500.49	13	36,908,713	2,029,979.36
23	Construction	181	14,342,647	788,734.05	141	8,561,017	471,393.03
31-33	Manufacturing	62	7,445,657	418,408.54	62	6,342,620	348,864.38
42	Wholesale Trade	61	19,647,035	1,080,588.55	64	18,166,054	1,028,622.00
44-46	Retail Trade	662	188,941,688	10,391,860.62	656	182,635,520	10,044,075.33
48-49	Transportation & Warehousing	75	741,688	40,793.03	75	685,449	37,699.51
51	Information	22	19,291,363	1,061,025.31	26	21,322,635	1,172,746.02
52	Finance & Insurance	13	144,317	7,937.53	13	207,675	11,422.22
53	Real Estate & Rental & Leasing	27	2,756,822	151,627.15	27	2,579,951	141,504.85
54	Professional, Scientific & Technical Serv	31	2,471,063	135,908.27	38	2,677,739	148,540.52
56	Admin, Support, Waste Mgt & Remed Serv	102	3,265,420	174,281.24	58	1,990,146	109,162.81
61	Educational Services	10	688,883	37,888.63	D	D	D
62	Health Care & Social Assistance	43	1,152,377	63,379.77	44	996,671	54,817.10
71	Arts, Entertainment & Recreation	33	2,509,370	138,639.64	33	2,310,466	127,074.39
72	Accommodation & Food Services	163	42,107,989	2,305,493.85	154	39,675,167	2,203,971.35
81	Other Services	305	16,801,577	924,081.07	338	16,736,141	921,462.44
92	Public Administration	11	3,236,103	177,985.20	12	3,348,384	184,161.12
99	Unclassified	47	398,949	21,942.27	33	917,182	55,621.80
Total		1,926	\$370,602,798	\$20,373,162.03	1,855	\$353,136,637	\$19,441,987.85
Seward							
11	Agriculture, Forestry, Fishing & Hunting	21	\$1,255,882	\$69,073.29	22	\$1,240,297	\$68,215.90
21	Mining	D	D	D	D	D	D
22	Utilities	D	D	D	D	D	D
23	Construction	104	7,793,634	427,850.82	85	4,377,330	240,692.46
31-33	Manufacturing	33	1,601,549	88,054.98	34	1,174,236	64,718.55
42	Wholesale Trade	24	989,575	54,758.50	26	942,324	51,729.39
44-46	Retail Trade	267	35,898,041	1,973,457.72	262	33,636,320	1,849,525.64
48-49	Transportation & Warehousing	30	2,201,771	121,098.42	32	1,845,294	101,172.57
51	Information	D	D	D	D	D	D
52	Finance & Insurance	D	D	D	D	D	D
53	Real Estate & Rental & Leasing	D	D	D	D	D	D
54	Professional, Scientific & Technical Serv	14	49,905	2,744.80	29	959,275	52,761.14
56	Admin, Support, Waste Mgt & Remed Serv	60	2,447,404	134,663.33	47	2,173,765	119,557.14
61	Educational Services	D	D	D	D	D	D
62	Health Care & Social Assistance	D	D	D	D	D	D
71	Arts, Entertainment & Recreation	D	D	D	10	879,800	48,338.96
72	Accommodation & Food Services	48	9,496,687	521,550.61	51	10,112,135	555,479.66
81	Other Services	120	5,441,015	299,249.43	128	5,351,474	292,979.18
92	Public Administration	12	4,557,004	250,577.46	12	4,370,048	240,157.82
99	Unclassified	13	573,132	31,522.68	12	431,778	23,747.79
Total		796	\$89,450,565	\$4,919,348.50	789	\$82,744,267	\$4,551,495.74
Sheridan							
11	Agriculture, Forestry, Fishing & Hunting	25	\$139,093	\$7,650.21	21	\$56,635	\$3,115.27
21	Mining	D	D	D	D	D	D
22	Utilities	D	D	D	D	D	D
23	Construction	44	1,655,521	91,043.19	33	704,881	38,768.68
31-33	Manufacturing	12	1,035,066	56,928.75	14	925,793	50,918.63
42	Wholesale Trade	18	3,955,476	217,551.04	19	3,930,201	216,161.67
44-46	Retail Trade	143	19,330,415	1,062,993.67	138	17,725,792	974,880.24
48-49	Transportation & Warehousing	D	D	D	D	D	D
51	Information	D	D	D	D	D	D
52	Finance & Insurance	D	D	D	D	D	D
54	Professional, Scientific & Technical Serv	D	D	D	D	D	D
56	Admin, Support, Waste Mgt & Remed Serv	21	618,406	33,834.06	22	704,038	38,643.58
61	Educational Services	D	D	D	D	D	D
62	Health Care & Social Assistance	D	D	D	D	D	D
71	Arts, Entertainment & Recreation	D	D	D	D	D	D
72	Accommodation & Food Services	38	3,776,173	207,583.54	40	4,689,079	257,928.88
81	Other Services	76	1,611,407	88,664.06	75	1,904,461	104,683.23
92	Public Administration	D	D	D	D	D	D
99	Unclassified	D	D	D	D	D	D
Total		423	\$37,385,512	\$2,056,206.38	408	\$35,824,587	\$1,970,356.05

Table 3 — Sales Tax Statistics by Nebraska Business Classification (Cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2004 COUNT	2004 NET TAXABLE SALES	2004 NEBRASKA SALES TAX	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX
Sherman						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	17	\$312,356	\$17,179.98	10	\$48,960	\$2,677.08
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	69	3,500,867	192,515.35	72	3,325,068	182,874.15
48-49 Transportation & Warehousing	11	12,474	686.07	D	D	D
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	16	1,059,554	58,278.92	17	1,090,433	59,974.36
81 Other Services	29	813,455	44,740.82	32	667,693	36,702.73
92 Public Administration	D	D	D	D	D	D
Total	182	\$8,361,868	\$459,904.35	181	\$7,779,523	\$427,875.79
Sioux						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	16	\$1,491,230	\$82,003.22	14	\$1,203,351	\$65,939.38
51 Information	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	D	D	D	D	D	D
92 Public Administration	D	D	D	D	D	D
Total	43	\$1,994,472	\$109,696.64	40	\$1,675,695	\$92,163.93
Stanton						
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	18	\$879,012	\$51,465.78	10	\$588,119	\$49,802.65
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	60	3,391,205	186,392.57	60	3,094,491	171,975.10
48-49 Transportation & Warehousing	17	666,070	36,633.89	16	500,433	27,533.86
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	10	75,207	4,136.41	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	30	796,499	43,807.10	31	701,186	38,565.09
92 Public Administration	D	D	D	D	D	D
Total	187	\$12,706,961	\$701,984.09	183	\$11,395,167	\$646,837.37
Thayer						
11 Agriculture, Forestry, Fishing & Hunting	21	\$807,986	\$44,439.35	22	\$815,516	\$47,514.55
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	44	2,372,953	130,330.74	42	1,061,307	57,820.93
31-33 Manufacturing	15	673,002	37,015.25	16	616,590	33,678.97
42 Wholesale Trade	19	210,738	11,590.75	23	1,237,072	68,039.78
44-46 Retail Trade	134	10,088,067	554,846.18	131	9,164,012	496,110.61
48-49 Transportation & Warehousing	19	110,031	6,051.71	20	72,437	3,984.04
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	10	504,383	27,741.04	10	352,935	19,411.46
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	35	2,415,990	127,098.61	37	2,041,990	108,482.78
81 Other Services	78	2,953,847	164,688.91	77	2,912,956	161,130.38
92 Public Administration	14	2,390,065	131,454.29	12	2,383,026	139,412.66
99 Unclassified	D	D	D	D	D	D
Total	427	\$28,093,996	\$1,545,173.46	426	\$26,015,319	\$1,442,778.28

Table 3 — Sales Tax Statistics by Nebraska Business Classification (Cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2004 COUNT	2004 NET TAXABLE SALES	2004 NEBRASKA SALES TAX	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX
Thomas						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
23 Construction	13	\$440,877	\$24,248.27	12	\$184,106	\$10,125.92
31-33 Manufacturing	D	D	D	D	D	D
44-46 Retail Trade	18	1,364,432	75,044.28	25	1,099,072	60,449.09
48-49 Transportation & Warehousing	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	10	978,010	53,790.99	D	D	D
81 Other Services	17	400,618	21,945.83	17	530,340	29,141.76
92 Public Administration	D	D	D	D	D	D
Total	82	\$4,056,380	\$223,101.21	86	\$3,748,691	\$206,178.44
Thurston						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	12	\$967,692	\$53,028.32	10	\$169,579	\$9,326.86
31-33 Manufacturing	10	212,625	11,694.77	10	211,246	11,618.19
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	66	5,521,657	303,668.51	66	4,716,482	259,755.06
48-49 Transportation & Warehousing	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	13	1,629,342	89,613.82	14	1,304,451	71,690.03
81 Other Services	35	1,082,095	59,516.17	33	974,980	52,352.55
92 Public Administration	D	D	D	D	D	D
Total	183	\$14,818,280	\$816,850.98	179	\$12,420,590	\$692,666.13
Valley						
11 Agriculture, Forestry, Fishing & Hunting	13	\$2,115,625	\$116,359.03	12	\$1,889,786	\$103,939.37
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	35	2,170,749	120,015.67	28	1,134,371	62,109.70
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	108	16,255,788	896,008.86	107	15,021,175	826,157.00
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	22	718,726	39,530.14	22	609,653	33,530.66
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	30	3,226,172	180,079.94	28	3,178,547	177,819.49
81 Other Services	58	2,051,956	111,420.29	64	1,911,960	104,852.40
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	12	363,647	20,000.61
Total	324	\$34,035,341	\$1,881,761.32	323	\$30,966,771	\$1,705,892.81
Washington						
11 Agriculture, Forestry, Fishing & Hunting	30	\$673,909	\$37,065.06	29	\$645,369	\$35,495.37
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	134	7,556,446	425,925.73	98	1,352,315	74,378.00
31-33 Manufacturing	35	4,530,139	249,155.19	35	3,057,749	168,361.74
42 Wholesale Trade	22	7,233,708	397,670.62	22	7,167,201	394,196.65
44-46 Retail Trade	240	42,469,628	2,340,383.19	240	39,191,190	2,075,454.85
48-49 Transportation & Warehousing	39	102,294	5,626.20	32	92,076	5,064.21
51 Information	13	24,010,425	1,320,573.40	14	24,149,298	1,346,331.05
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	25	1,840,897	196,785.60	43	3,120,836	178,356.23
56 Admin, Support, Waste Mgt & Remed Serv	67	3,642,401	200,221.16	43	1,726,202	94,942.04
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	13	920,554	50,630.60	11	798,135	43,897.60
72 Accommodation & Food Services	48	10,141,660	557,846.90	48	9,672,200	531,971.29
81 Other Services	101	4,190,950	235,649.76	92	3,897,015	217,587.59
92 Public Administration	D	D	D	D	D	D
99 Unclassified	11	34,468	1,895.74	D	D	D
Total	809	\$114,225,914	\$6,398,202.30	746	\$101,153,071	\$5,512,675.29

Table 3 — Sales Tax Statistics by Nebraska Business Classification (Cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2004 COUNT	2004 NET TAXABLE SALES	2004 NEBRASKA SALES TAX	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX
Wayne						
11 Agriculture, Forestry, Fishing & Hunting	10	\$724,822	\$39,865.31	10	\$383,148	\$21,073.18
22 Utilities	D	D	D	D	D	D
23 Construction	67	2,080,684	132,464.67	43	874,257	48,084.22
31-33 Manufacturing	14	1,041,339	58,559.83	14	793,659	43,651.42
42 Wholesale Trade	11	2,074,379	114,091.02	11	1,629,739	89,635.79
44-46 Retail Trade	147	24,554,648	1,350,636.24	153	22,872,931	1,262,735.78
48-49 Transportation & Warehousing	12	1,785,822	98,219.41	11	1,111,871	61,452.90
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	23	2,130,029	120,946.69	19	286,174	15,739.37
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	32	6,867,506	380,260.13	32	6,740,544	370,535.19
81 Other Services	76	3,136,110	172,473.29	74	3,023,109	166,265.61
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	433	\$58,561,799	\$3,242,735.54	404	\$52,243,488	\$2,878,465.22
Webster						
11 Agriculture, Forestry, Fishing & Hunting	12	\$1,292,040	\$71,058.94	10	\$178,916	\$9,840.45
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	36	1,412,658	88,083.83	23	617,940	35,147.86
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	16	714,284	39,280.16	15	762,581	41,942.02
44-46 Retail Trade	68	5,628,944	309,592.46	72	5,490,607	302,008.28
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	11	617,194	33,945.47
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	19	1,326,316	73,156.21	22	1,384,425	76,142.88
81 Other Services	45	1,610,113	88,550.64	46	1,353,912	74,426.25
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	10	1,702,404	93,632.22
Total	255	\$18,368,692	\$1,024,227.07	252	\$17,157,846	\$944,914.85
Wheeler						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	18	\$422,531	\$23,188.03	19	\$413,706	\$22,752.66
72 Accommodation & Food Services	11	807,094	44,401.93	10	691,420	37,880.89
81 Other Services	11	28,138	1,547.66	D	D	D
92 Public Administration	D	D	D	D	D	D
Total	69	\$1,954,176	\$107,480.10	63	\$1,488,704	\$81,879.11
York						
11 Agriculture, Forestry, Fishing & Hunting	31	\$1,622,394	\$89,231.48	31	\$989,541	\$54,425.09
22 Utilities	D	D	D	D	D	D
23 Construction	73	9,214,093	506,777.04	56	5,676,875	313,930.08
31-33 Manufacturing	38	2,907,649	154,958.51	37	2,481,276	136,381.64
42 Wholesale Trade	33	14,071,003	781,650.37	33	7,167,060	394,318.33
44-46 Retail Trade	280	57,453,961	3,160,069.32	277	54,846,471	3,059,238.93
48-49 Transportation & Warehousing	38	289,117	15,902.07	33	149,275	8,210.17
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	14	1,108,404	59,699.11
56 Admin, Support, Waste Mgt & Remed Serv	49	11,258,273	619,099.22	42	11,088,112	609,852.77
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	12	810,786	44,593.33	13	632,753	34,859.86
71 Arts, Entertainment & Recreation	12	1,368,297	75,356.28	11	1,195,439	65,749.00
72 Accommodation & Food Services	62	22,665,360	1,246,646.92	59	20,820,291	1,147,074.96
81 Other Services	164	10,782,637	591,232.79	174	10,659,479	586,235.38
92 Public Administration	D	D	D	D	D	D
99 Unclassified	16	155,893	8,574.12	16	1,505,678	82,812.29
Total	853	\$160,816,486	\$8,849,218.98	830	\$145,405,721	\$7,999,183.52

Table 3 — Sales Tax Statistics by Nebraska Business Classification (Cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2004 COUNT	2004 NET TAXABLE SALES	2004 NEBRASKA SALES TAX	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX
County Totals						
11 Agriculture, Forestry, Fishing & Hunting	1,679	\$83,838,038	\$4,603,718.54	1,601	\$63,459,383	\$3,498,628.17
21 Mining	144	41,873,534	2,288,739.58	137	37,334,521	2,053,620.14
22 Utilities	553	1,783,548,101	98,076,971.99	542	1,560,494,046	85,806,181.25
23 Construction	8,930	873,216,160	48,002,937.97	6,605	408,526,537	22,416,022.61
31 Manufacturing - Food Products	509	42,855,586	2,357,048.06	461	42,416,775	2,402,878.25
32 Manufacturing - Wood Products	1,119	243,992,011	13,390,076.66	1,024	257,619,428	14,205,768.82
33 Manufacturing - Metal Products	1,072	269,243,685	14,814,509.18	1,209	207,912,039	11,628,883.96
42 Wholesale Trade	2,419	1,156,674,698	63,613,331.03	2,468	1,071,666,345	59,058,730.67
44 Retail Trade	10,120	5,158,978,489	290,564,930.48	10,296	4,195,829,626	231,094,941.20
45 Retail Trade	9,849	2,011,950,135	110,755,261.70	8,833	2,658,512,882	146,288,927.96
46 Retail Trade - Unclassifiable	6,155	1,167,269,036	64,362,099.20	6,599	1,127,239,074	62,013,276.46
48 Transportation	2,365	79,405,018	4,366,089.12	2,250	112,728,277	6,210,802.10
49 Warehousing	70	3,027,532	166,514.48	66	2,960,578	162,770.75
51 Information	825	794,910,739	43,729,545.29	802	827,515,323	45,522,259.10
52 Finance & Insurance	545	49,579,393	2,528,659.64	548	58,882,852	3,238,880.16
53 Real Estate & Rental & Leasing	702	120,342,264	6,631,934.01	823	115,975,158	6,508,948.99
54 Professional, Scientific & Technical Serv	2,080	261,402,964	14,375,391.86	2,082	285,591,117	15,811,123.55
55 Management of Companies & Enterprises	32	1,495,080	82,229.84	28	361,090	19,421.39
56 Admin, Support, Waste Mgt & Remed Serv	5,384	508,084,258	27,968,582.33	5,117	462,286,918	25,666,454.13
61 Educational Services	386	59,038,881	3,246,637.95	365	59,962,118	3,297,933.80
62 Health Care & Social Assistance	1,401	35,013,447	1,929,970.23	1,295	33,217,637	1,858,713.33
71 Arts, Entertainment & Recreation	1,327	280,266,955	15,431,972.97	1,263	269,320,804	14,890,196.48
72 Accommodation & Food Services	6,317	2,108,800,863	116,134,074.50	6,115	1,973,871,296	108,742,776.12
81 Other Services	12,384	882,230,649	46,208,594.38	12,749	827,415,569	45,426,044.56
92 Public Administration	595	106,002,518	5,826,001.80	598	106,751,395	5,871,326.73
99 Unclassified	1,243	34,636,680	1,905,051.52	563	17,267,689	951,275.37
County Totals	78,205	\$18,157,676,714	\$1,003,360,874.31	74,545	\$16,785,118,477	\$924,646,786.05
Non Nebraska	14,911	2,575,663,639	142,833,171.01	14,030	2,413,553,464	133,112,194.40
Nebraska Total	93,116	\$20,733,340,353	\$1,146,194,045.32	88,575	\$19,198,671,941	\$1,057,758,980.45

Table 4 — City Sales and Use Tax Returned to Municipalities¹

CITY	2004	2003	NET CHANGE	% CHG.	DATE CHGD.	CITY	2004	2003	NET CHANGE	% CHG.	DATE CHGD.
Ainsworth	\$239,059	\$229,212	\$9,847	4.30%		Lexington	1,609,319	1,449,158	160,161	11.05	
Albion	231,878	221,523	10,355	4.67		Lincoln	52,760,454	49,690,817	3,069,637	6.18	
Alliance	1,364,676	1,316,103	48,573	3.69		Louisville	102,319	95,529	6,789	7.11	
Alma	113,946	113,047	899	0.80		Loup City	84,888	74,935	9,952	13.28	
Ashland	213,019	193,204	19,815	10.26		Lyons	109,938	102,339	7,599	7.43	
Atkinson	145,184	85,151	60,032	70.50		Madison	138,548	142,868	(4,320)	-3.02	
Auburn	366,534	345,857	20,677	5.98		McCook	1,276,146	1,285,339	(9,193)	-0.72	
Bassett	63,726	63,477	250	0.39		McCool Junction	7,715	0	7,715	0.00	10/01/04
Bayard	75,535	67,166	8,369	12.46		Milford	153,768	146,427	7,342	5.01	
Beatrice	2,741,261	2,554,667	186,593	7.30		Minden	319,694	364,667	(44,973)	-12.33	
Bellevue	7,841,810	7,796,858	44,952	0.58		Mitchell	135,095	99,534	35,561	35.73	04/01/04
Bennington	136,939	133,319	3,620	2.71		Nebraska City	1,337,829	1,361,713	(23,884)	-1.75	
Bertrand	39,962	35,592	4,370	12.28		Neligh	160,437	151,572	8,865	5.85	
Big Springs	39,845	39,173	672	1.72		Nelson	49,028	47,535	1,494	3.14	
Blair	1,580,016	1,346,904	233,112	17.31		Newman Grove	64,954	68,547	(3,593)	-5.24	
Bloomfield	94,755	95,754	(999)	-1.04		Niobrara	41,293	36,546	4,747	12.99	
Blue Hill	86,083	62,063	24,020	38.70		Norfolk	6,572,096	6,024,604	547,492	9.09	
Bridgeport	158,954	151,523	7,431	4.90		North Bend	97,825	97,018	807	0.83	
Broken Bow	487,630	460,134	27,497	5.98		North Platte	5,599,719	5,313,355	286,364	5.39	
Burwell	103,605	0	103,605		01/01/04	O'Neill	485,066	441,476	43,590	9.87	
Cedar Rapids	31,703	29,463	2,240	7.60		Oakland	100,006	92,782	7,224	7.79	
Central City	302,056	280,707	21,349	7.61		Odell	18,894	19,009	(115)	-0.60	
Ceresco	131,920	113,647	18,273	16.08		Ogallala	1,172,269	1,124,802	47,467	4.22	
Chadron	1,024,553	691,135	333,418	48.24	04/01/04	Omaha	109,863,922	103,863,327	6,000,595	5.78	
Chappell	73,214	75,272	(2,058)	-2.73		Ord	286,635	277,577	9,058	3.26	
Columbus	2,899,820	3,301,922	(402,102)	-12.18		Osceola	66,011	13,186	52,826	400.63	
Cortland	31,255	27,338	3,917	14.33		Oshkosh	110,503	108,934	1,569	1.44	
Cozad	611,139	588,733	22,406	3.81		Osmond	72,113	65,061	7,052	10.84	
Crawford	148,147	154,901	(6,754)	-4.36		Oxford	61,596	60,795	801	1.32	
Creighton	116,687	109,130	7,558	6.93		Papillion	2,748,397	2,718,372	30,025	1.10	
Crete	574,455	479,182	95,273	19.88		Paxton	59,195	44,311	14,884	33.59	
Curtis	205	-8	214	-2547.68		Peru	42,533	29,865	12,668	42.42	
David City	245,388	237,110	8,277	3.49		Petersburg	23,009	10,402	12,607	121.20	
Diller	28,500	25,226	3,274	12.98		Plainview	148,510	125,137	23,372	18.68	
Douglas	30,519	27,301	3,217	11.79		Plattsmouth	596,542	543,232	53,309	9.81	
Eagle	66,573	60,104	6,469	10.76		Plymouth	50,941	44,929	6,011	13.38	
Edgar	43,583	40,222	3,361	8.36		Ravenna	147,003	121,012	25,991	21.48	
Elkhorn	906,084	682,551	223,533	32.75	04/01/04	Red Cloud	104,842	97,660	7,182	7.35	
Elmwood	25,557	21,953	3,604	16.41		Republican City	22,836	23,492	(656)	-2.79	
Eustis	38,764	38,205	559	1.46		Rushville	79,188	75,049	4,139	5.51	
Fairbury	651,813	609,366	42,447	6.97		Schuyler	323,576	343,754	(20,177)	-5.87	
Falls City	463,552	401,402	62,150	15.48	10/01/04	Scottsbluff	4,303,527	4,053,796	249,730	6.16	
Fremont	5,058,379	4,973,806	84,573	1.70		S Sioux City	1,549,370	1,654,052	(104,681)	-6.33	
Friend	95,932	70,189	25,744	36.68		Seward	799,572	570,671	228,902	40.11	
Fullerton	103,307	94,672	8,635	9.12		Sidney	2,351,666	1,918,117	433,549	22.60	
Genoa	61,147	56,449	4,698	8.32		Silver Creek	32,041	32,589	(547)	-1.68	
Gering	964,038	856,973	107,065	12.49		Spencer	39,991	39,242	749	1.91	
Gibbon	175,991	172,854	3,137	1.81		St. Paul	183,308	173,784	9,524	5.48	
Gordon	243,583	243,602	(19)	-0.01		Stuart	49,491	49,968	(477)	-0.95	
Gothenburg	565,358	555,641	9,717	1.75		Superior	230,094	224,587	5,507	2.45	
Grand Island	9,060,433	7,923,009	1,137,424	14.36	10/01/04	Sutton	153,153	142,734	10,419	7.30	
Gresham	7,529	4,589	2,941	64.09		Syracuse	213,847	196,773	17,074	8.68	
Guide Rock	13,228	10,530	2,699	25.63		Tecumseh	302,776	268,275	34,501	12.86	
Harrison	27,081	23,996	3,085	12.86		Tekamah	248,792	256,502	(7,710)	-3.01	
Hastings	4,624,045	3,787,042	837,003	22.10		Terrytown	43,327	39,933	3,394	8.50	
Hay Springs	74,507	71,427	3,080	4.31		Tilden	103,522	95,660	7,862	8.22	
Hebron	168,322	119,130	49,192	41.29		Uehling	16,851	16,474	377	2.29	
Hemingford	101,123	90,824	10,299	11.34		Valley	277,682	289,410	(11,728)	-4.05	
Henderson	107,973	110,677	(2,704)	-2.44		Verdigre	43,360	37,525	5,835	15.55	
Hildreth	21,220	20,837	383	1.84		Wahoo	444,012	397,359	46,653	11.74	
Holdrege	980,315	934,996	45,319	4.85		Waterloo	145,681	129,457	16,224	12.53	
Hubbell	9,148	4,629	4,520	97.64		Wausa	38,295	33,337	4,958	14.87	
Jansen	10,681	10,691	(10)	-0.10		Wayne	457,739	429,632	28,107	6.54	
Kearney	5,363,983	5,236,254	127,729	2.44		Wilber	116,896	105,744	11,152	10.55	
Kimball	392,722	386,488	6,234	1.61		Wymore	83,734	80,110	3,624	4.52	
LaVista	2,444,717	2,251,484	193,233	8.58		York	2,350,040	2,161,346	188,695	8.73	
Lewellen	22,475	23,878	(1,403)	-5.87		Total	\$257,050,558	\$241,533,994	\$15,516,564	6.42%	

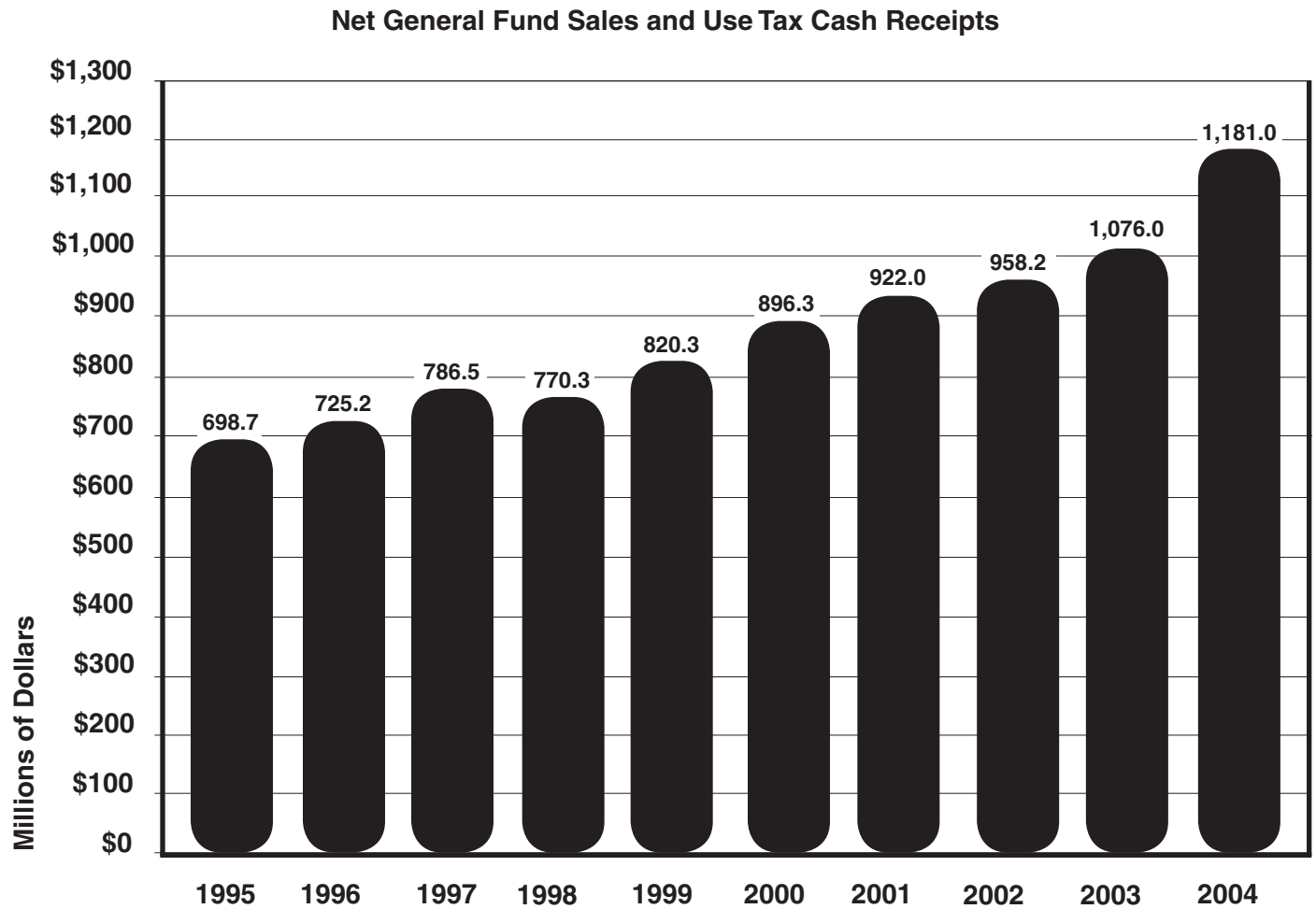
¹ Amounts actually remitted to municipalities after deducting refunds and the 3% administration fee.

Chronology of Local Sales and Use Tax Rates for Nebraska

JURISDICTION	EFFECTIVE DATE	RATE	JURISDICTION	EFFECTIVE DATE	RATE	JURISDICTION	EFFECTIVE DATE	RATE
Ainsworth	4/1/93	1.0%	Falls City	10/1/97	1.0%	North Platte	10/1/76	1.0%
Albion	7/1/98	1.0		10/1/04	1.5		8/1/78	0.0
Alliance	4/1/89	1.0	Fremont	4/1/95	0.5		4/1/79	1.0
	7/1/00	0.0		7/1/97	1.0		10/1/90	1.5
	4/1/02	1.5		10/1/99	1.5	Oakland	4/1/90	1.0
Alma	10/1/98	1.0	Friend	4/1/03	1.0	Odell	10/1/94	1.0
Ashland	10/1/92	1.0	Fullerton	7/1/89	1.0	Ogallala	10/1/80	1.0
Atkinson	4/1/99	0.5	Genoa	10/1/02	1.0		7/1/89	1.5
	10/1/03	1.0	Gering	10/1/90	1.0	Omaha	11/1/69	0.5
Auburn	10/1/93	1.0		4/1/03	1.5		10/1/70	1.0
	10/1/98	1.5	Gibbon	4/1/97	1.0		7/1/78	1.5
	10/1/00	1.0	Gordon	10/1/82	1.0	O'Neill	10/1/90	1.0
Bassett	10/1/00	1.0	Gothenburg	4/1/87	0.5	Ord	1/1/02	1.0
Bayard	7/1/91	1.0		1/1/94	1.0	Osceola	10/1/03	1.0
Beatrice	4/1/87	1.0		1/1/98	1.5	Oshkosh	10/1/82	1.0
	4/1/93	1.5	Grand Island	4/1/90	1.0		10/1/95	1.5
Bellevue	1/1/75	1.0		10/1/04	1.5	Osmond	4/1/02	1.0
	4/1/87	1.5	Gresham	4/1/03	0.5	Oxford	10/1/98	1.0
Bennington	4/1/91	1.0	Guide Rock	4/1/03	1.0	Papillion	4/1/89	1.5
Bertrand	10/1/02	1.0	Harrison	10/1/92	1.0	Paxton	4/1/03	1.0
Big Springs	10/1/00	1.0	Hastings	1/1/90	1.0	Peru	4/1/99	1.0
Blair	4/1/93	0.5		4/1/99	1.5	Petersburg	7/1/03	1.0
	4/1/96	0.0		10/1/02	1.0	Plainview	10/1/92	1.0
	10/1/98	1.0		4/1/03	1.5		4/1/03	1.5
	4/1/03	1.5	Hay Springs	10/1/96	1.0	Plattsmouth	10/1/02	1.0
Bloomfield	10/1/98	1.0		4/1/01	1.5	Plymouth	10/1/92	1.0
Blue Hill	4/1/97	1.0	Hebron	4/1/03	1.0	Ravenna	10/1/98	1.0
Bridgeport	10/1/89	1.0	Hemingford	10/1/92	1.0	Red Cloud	4/1/97	1.0
Broken Bow	1/1/96	1.0		4/1/03	1.5	Republican City	4/1/95	1.0
Burwell	1/1/04	1.0	Henderson	10/1/01	1.5	Rushville	10/1/82	1.0
Cedar Rapids	1/1/02	1.0	Hildreth	4/1/99	1.0	St. Paul	10/1/00	1.0
Central City	10/1/97	1.0	Holdrege	4/1/93	1.0	Schuyler	4/1/97	1.0
Ceresco	10/1/88	1.0		7/1/02	1.5	Scottsbluff	10/1/87	1.0
	10/1/96	0.0	Hubbell	1/1/92	1.0		10/1/95	1.5
	10/1/98	1.5	Jansen	7/1/01	1.0	Seward	4/1/03	1.0
Chadron	10/1/84	1.0	Kearney	10/1/90	1.0	Sidney	10/1/80	1.0
	4/1/89	1.5	Kimball	10/1/82	1.0		4/1/89	1.5
	10/1/92	1.0		10/1/98	1.5	Silver Creek	1/1/02	1.0
	10/1/98	1.5	LaVista	4/1/85	1.0	So. Sioux City	10/1/90	1.0
	4/1/01	1.0		10/1/90	1.5		10/1/93	0.0
	4/1/04	1.5	Lewellen	10/1/80	1.0		4/1/00	1.0
Chappell	4/1/83	1.0	Lexington	4/1/89	1.0	Spencer	4/1/01	1.0
Columbus	4/1/95	1.0		4/1/95	1.5	Stuart	4/1/01	1.0
	4/1/01	1.5	Lincoln	1/1/70	0.5	Superior	4/1/95	1.0
	4/1/03	1.0		10/1/72	1.0	Sutton	4/1/99	1.0
Cortland	10/1/02	1.0		7/1/85	1.5	Syracuse	10/1/02	1.0
Cozad	4/1/89	0.5	Louisville	4/1/01	1.0	Tecumseh	10/1/98	1.5
	1/1/92	1.0	Loup City	4/1/99	1.0	Tekamah	10/1/98	1.5
	10/1/99	1.5	Lyons	4/1/01	1.5	Terrytown	1/1/88	1.0
Crawford	4/1/87	1.5	Madison	10/1/01	1.0	Tilden	4/1/93	1.0
Creighton	4/1/95	1.0	McCook	10/1/00	1.0		10/1/00	1.5
Crete	4/1/87	1.0	McCool Junction	10/1/04	1.5	Uehling	10/1/96	1.0
Curtis	10/1/92	1.0	Milford	4/1/95	1.0	Valley	10/1/90	1.5
	10/1/99	0.0	Minden	4/1/93	1.0	Verdigre	4/1/97	1.0
David City	10/1/00	1.0	Mitchell	10/1/96	1.0	Wahoo	4/1/99	1.0
Diller	10/1/96	1.0		4/1/04	1.5	Waterloo	4/1/87	1.0
Douglas	7/1/91	1.0	Nebraska City	10/1/86	1.0	Wausa	10/1/02	1.0
	7/1/99	1.5		4/1/95	1.5	Wayne	10/1/94	1.0
Eagle	1/1/88	1.0	Neligh	4/1/99	1.0		10/1/99	0.0
Edgar	10/1/00	1.0	Nelson	4/1/98	1.0		10/1/00	1.0
Elkhorn	10/1/89	1.0	Newman Grove	1/1/00	1.5	Wilber	4/1/99	1.0
	4/1/04	1.5	Niobrara	4/1/97	1.0	Wymore	4/1/97	1.0
Elmwood	4/1/01	0.5	Norfolk	4/1/85	1.0	York	4/1/99	1.5
Eustis	4/1/01	1.0		1/1/03	1.5			
Fairbury	10/1/90	1.0	North Bend	4/1/99	1.0			
	4/1/99	1.5						

Table 5 — General Fund Sales and Use Tax Cash Receipts

MONTH	GROSS RECEIPTS		NET RECEIPTS		NET CHANGE	PERCENT CHANGE
	2004	2003	2004	2003		
January	\$154,998,661	\$147,553,978	\$126,168,416	\$125,432,202	\$736,214	0.59%
February	108,484,471	101,371,967	79,034,320	68,772,641	10,261,679	14.92
March	108,596,411	103,435,427	86,159,062	82,733,685	3,425,377	4.14
April	124,861,080	111,616,084	97,898,278	88,295,709	9,602,569	10.88
May	119,530,290	109,187,852	92,714,667	83,826,583	8,888,084	10.60
June	119,909,071	112,460,867	90,870,620	85,744,789	5,125,831	5.98
July	133,705,636	119,339,370	109,447,634	96,803,191	12,644,443	13.06
August	129,852,896	115,511,988	100,616,431	89,422,309	11,194,122	12.52
September	125,211,924	117,448,631	98,816,784	93,379,984	5,436,800	5.82
October	132,775,899	121,564,393	107,946,885	88,199,033	19,747,852	22.39
November	120,188,855	103,082,677	96,032,125	75,996,603	20,035,522	26.36
December	128,011,038	125,506,080	95,263,879	97,727,839	-2,463,960	-2.52
Total	\$1,506,126,232	\$1,388,079,315	\$1,180,969,101	\$1,076,334,568	\$104,634,533	9.72%



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Miscellaneous Tax

Miscellaneous revenue sources accounted for \$211,266,426 of General Fund revenue for calendar year 2004. Cigarette tax, alcoholic beverages tax, pari-mutuel wagering tax, charitable gaming taxes, and a number of other miscellaneous taxes and fees are deposited in the General Fund. Another major source of General Fund revenue is interest from investment of state funds.

Many of these revenue sources are administered by agencies other than the Nebraska Department

of Revenue. For example, alcoholic beverages tax is administered by the Nebraska Liquor Control Commission and insurance premium tax is administered by the Department of Insurance. Other taxes and fees are administered by the Department of Motor Vehicles and the Secretary of State.

Statistics on the following non-General Fund revenue sources are also reported in this section: severance tax, conservation tax, litter fee, tire fee, state and county lodging tax, tobacco tax, and motor fuels taxes.

Statistical Tables

Table 1 - Monthly General Fund Miscellaneous Tax Cash Receipts

Monthly general fund miscellaneous tax cash receipts for 2004 and 2003 are reported in Table 1.

Table 2 - Alcoholic Beverage Gallons and Revenue for 2004

Table 2 shows the alcoholic beverages tax revenue and gallons for 2004 as reported by the Nebraska Liquor Control Commission. A chronology of alcoholic beverage tax rates is also shown.

Table 3 - Alcoholic Beverage Gallons and Revenue, 1970 to 2004

Total alcoholic beverage tax revenue and gallons for 1970 through 2004 are reported in Table 3. A graph displaying total gallons and tax revenue for 1995 through 2004 is also shown.

Table 4 - Cigarette Tax Receipts and Number of Packages Taxed

Table 4 reports the sales of tax stamps and impressions, the number of packages taxed, and cigarette tax receipts for 1962 through 2004. A graph of total packages taxed and tax receipts for 1995 through 2004 is shown on page 77.

Table 5 - Tobacco Tax Revenue

Table 5 reports tobacco tax receipts for 2002, 2003, and 2004.

Table 6 - 2004 Pari-mutuel Report

Table 6 reports the pari-mutuel wagering tax for individual organizations conducting race meets in 2004. A chronology of the pari-mutuel tax rates is also shown.

Table 7 - Charitable Gaming Tax Receipts

Monthly receipts from charitable gaming taxes are reported for 2001, 2002, 2003, and 2004 in Table 7.

Table 8 - 2004 Quarterly Reported Gaming Taxes

Table 8 reports quarterly gaming taxes for bingo, pickle cards, city/county lotteries, and lotteries and raffles conducted by nonprofit organizations for 2004.

Table 9 - Mechanical Amusement Device Tax Receipts

Monthly mechanical amusement device receipts for 2001, 2002, 2003, and 2004 are reported in Table 9.

Table 10 - Severance Tax Receipts

Monthly severance tax receipts for 2001, 2002, 2003, and 2004 are reported in Table 10.

Table 11 - Conservation Tax Receipts

Monthly conservation tax receipts for 2001, 2002, 2003, and 2004 are reported in Table 11.

Table 12 - Litter Fee Receipts

Monthly litter fee receipts for 2002, 2003, and 2004 are reported in Table 12.

Table 13 - Tire Fee Receipts

Monthly tire fee receipts for 2002, 2003, and 2004 are reported in Table 13.

Table 14 - Waste Reduction & Recycling Fee Receipts

Monthly waste reduction and recycling fee receipts for 2001, 2002, 2003, and 2004 are reported in Table 14.

Table 15 - Documentary Stamp Tax Summary

Documentary stamp tax receipts for 2004 are reported by county in Table 15.

Table 16 - State Lodging Tax Revenue

Monthly state lodging tax for 2003 and 2004 is reported in Table 16. A graph of total state lodging tax for 1995 through 2004 is also shown.

Table 17 - Lodging Tax Returned to Counties in 2004

Lodging tax collected by the Department of Revenue and remitted to counties in 2003 and 2004 is reported in Table 17. The lodging tax figures are amounts actually remitted to counties after deducting the three percent administration fee. A chronology of county lodging tax rates is also shown.

Table 18 - Gasoline Net Taxable Gallons and Net Tax Due

Gasoline net taxable gallons for 2003 and 2004 and net tax due for 2003 and 2004 are reported in Table 18.

Table 19 - Gasohol Net Taxable Gallons and Net Tax Due

Gasohol net taxable gallons for 2003 and 2004 and net tax due for 2003 and 2004 are reported in Table 19.

Graphs of the total net taxable gallons and net tax due for gasoline, gasohol, and diesel fuel from 1995 through 2004 are shown on page 87.

A chronology of motor fuels tax rates is shown on page 90.

Table 20 - Diesel Fuel Net Taxable Gallons and Net Tax Due

Diesel fuel net taxable gallons for 2003 and 2004 and net tax due for 2003 and 2004 are reported in Table 20.

Table 21 - Aircraft Fuels Net Taxable Gallons and Net Tax Due

Aircraft fuels net taxable gallons for 2003 and 2004 and net tax due for 2003 and 2004 are reported in Table 21.

Table 22 - Compressed Fuel Net Taxable Gallons and Net Tax Due

Compressed fuel net taxable gallons for 2003 and 2004 and net tax due for 2003 and 2004 are reported in Table 22.

Table 23 - Petroleum Release Remedial Action Fee

Statistics on the Petroleum Release Remedial Action Fee are displayed in Table 23. The total number of gallons of motor vehicle fuels and other petroleum products subject to the fee and the total amount due are shown for 2003 and 2004.

Table 1 — Monthly General Fund Miscellaneous Tax Cash Receipts

MONTH	GROSS RECEIPTS		NET RECEIPTS		NET CHANGE	PERCENT CHANGE
	2004	2003	2004	2003		
January	\$13,121,997	\$7,632,513	\$13,081,754	\$7,583,028	\$5,498,726	72.51%
February	11,644,173	8,040,247	11,602,466	8,001,068	3,601,398	45.01
March	30,097,195	18,851,014	30,096,736	18,765,234	11,331,502	60.39
April	29,207,264	35,101,116	29,191,710	34,946,776	-5,755,066	-16.47
May	10,364,958	5,990,322	10,270,945	5,958,679	4,312,266	72.37
June	20,234,438	15,742,565	20,218,172	15,247,861	4,970,311	32.60
July	28,218,264	23,872,229	28,190,755	23,856,503	4,334,252	18.17
August	9,348,093	7,229,892	9,131,479	6,963,594	2,167,885	31.13
September	21,616,735	13,181,887	21,490,644	13,159,747	8,330,897	63.31
October	11,208,520	10,114,832	11,207,685	10,103,148	1,104,537	10.93
November	11,911,202	9,057,833	11,907,701	9,002,569	2,905,132	32.27
December	14,293,587	9,523,863	14,090,686	9,505,886	4,584,800	48.23
Total	\$211,266,426	\$164,338,313	\$210,480,734	\$163,094,093	\$47,386,641	29.05%

Alcoholic Beverages Tax

Alcoholic beverages tax is imposed on Nebraska beer, liquor, and wine wholesalers and manufacturers.

The tax rate for beer is 31 cents per gallon. The tax rate for wine and other dilute alcoholic beverages, regardless of the alcoholic content, is \$.95 per gallon, except for wine produced in farm wineries. The rate for wine produced in farm wineries is 6 cents per

gallon. The tax rate for alcohol and spirits is \$3.75 per gallon.

Revenue from the alcoholic beverages tax is deposited in the General fund. The alcoholic beverages tax is administered by the Nebraska Liquor Control Commission.

Table 2 — Alcoholic Beverage Gallons and Revenues for 2004

MONTH	BEER GALLONS	BEER REVENUE	ALCOHOL & SPIRITS GALLONS	WINE GALLONS	ALCOHOL SPIRITS & WINE REVENUES	FARM WINERY GALLONS	FARM WINERY REVENUE
January	3,199,984	\$982,080	237,815	266,827	\$1,134,099	4,126	\$245.50
February	3,266,994	1,002,662	132,886	123,511	609,512	2,154	128.15
March	3,516,257	1,078,836	159,486	164,994	747,254	1,176	69.84
April	3,696,400	1,132,377	193,280	174,617	881,770	1,770	105.12
May	4,164,123	1,277,969	164,261	151,464	752,281	1,347	79.95
June	4,071,897	1,251,233	174,335	160,168	797,857	1,926	114.43
July	4,533,242	1,389,714	210,729	176,557	948,390	3,665	217.75
August	3,497,166	1,073,279	170,732	145,142	770,349	2,934	174.45
September	4,028,800	1,237,053	188,589	160,435	851,037	3,585	212.91
October	4,351,468	1,335,391	177,434	156,262	805,670	2,594	154.09
November	3,047,641	933,730	212,891	212,435	990,155	2,693	159.85
December	3,466,686	1,065,569	191,251	210,153	907,670	2,995	177.73
Total	44,840,658	\$13,759,893	2,213,689	2,102,565	\$10,196,043	30,965	\$1,839.77

Chronology of Alcoholic Beverage Tax Rates*

EFFECTIVE DATE	BEER	ALCOHOL AND SPIRITS	LIGHT WINES**	FORTIFIED WINES***
May 24, 1935	3.0¢	\$.50	5.0¢	\$.15
May 1, 1937	3.5	.80	15.0	.40
May 30, 1947	4.0	1.00	20.0	.55
August 25, 1951	4.0	1.20	20.0	.55
June 1, 1963	6.0	1.60	20.0	.55
April 1, 1965	8.0	1.60	20.0	.55
July 1, 1972	10.0	2.00	75.0	.75
June 1, 1977	11.0	2.25	85.0	.85
September 7, 1979	12.0	2.50	55.0	1.10
August 30, 1981	14.0	2.75	65.0	1.25
October 1, 1985	20.0	2.90	75.0	1.35
October 1, 1987	23.0	3.00	75.0	1.35
July 1, 2003	31.0	3.75	95.0	.95

* Tax per gallon

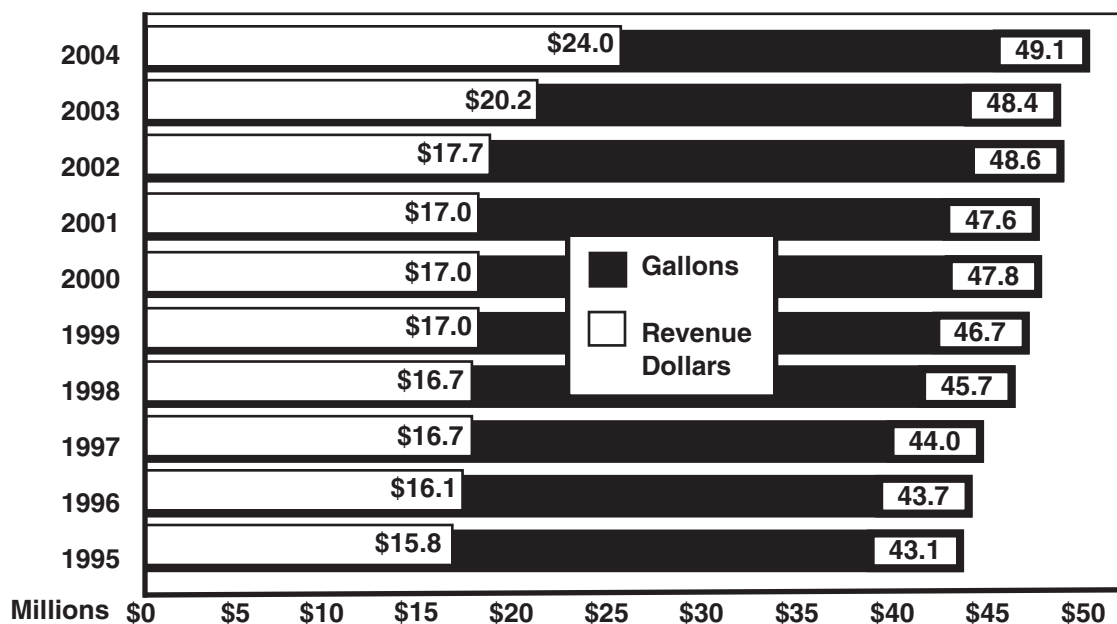
** Fourteen percent or less alcohol

*** More than 14% alcohol

Table 3 — Alcoholic Beverage Gallons and Revenues, 1970 to 2004

YEAR	TOTAL GALLONS	PERCENT CHANGE	TOTAL TAX REVENUE	PERCENT CHANGE
1970	34,460,020		\$6,452,124	
1971	35,900,734	4.18%	6,938,643	7.54%
1972	36,216,173	0.88	7,740,112	11.55
1973	37,704,578	4.11	9,174,479	18.53
1974	39,698,058	5.29	9,803,725	6.86
1975	40,233,818	1.35	9,913,137	1.12
1976	40,759,631	1.31	10,089,809	1.78
1977	43,687,138	7.18	11,036,821	9.39
1978	44,778,106	2.50	11,820,991	7.11
1979	45,966,132	2.65	12,111,717	2.46
1980	47,236,082	2.76	12,763,015	5.38
1981	47,424,970	0.40	13,334,773	4.48
1982	46,001,867	-3.00	13,983,127	4.86
1983	46,025,192	0.05	13,734,083	-1.78
1984	44,735,938	-2.80	13,335,206	-2.90
1985	43,507,016	-2.75	13,509,274	1.31
1986	43,103,172	-0.93	15,360,046	13.70
1987	43,327,253	0.52	15,442,512	0.54
1988	42,797,591	-1.22	16,407,361	6.25
1989	42,651,489	-0.34	16,073,215	-2.04
1990	42,730,707	0.19	16,106,351	0.21
1991	42,521,560	-0.49	15,753,151	-2.19
1992	42,329,652	-0.45	15,781,515	0.18
1993	42,525,344	0.46	15,711,789	-0.44
1994	43,647,949	2.64	15,875,830	1.04
1995	43,060,888	-1.34	15,837,546	-0.24
1996	43,738,834	1.57	16,067,141	1.45
1997	44,016,042	0.63	16,679,930	3.81
1998	45,703,481	3.83	16,710,659	0.18
1999	46,774,136	2.34	17,034,546	1.94
2000	47,794,986	2.18	17,492,824	2.69
2001	47,557,760	-0.50	17,308,438	-1.05
2002	48,582,719	2.16	17,696,938	2.24
2003	48,368,276	-0.44	20,151,716	13.87
2004	49,187,877	1.69	23,957,776	18.89

Alcoholic Beverage Gallons and Revenues — 1994 to 2004



Cigarette Tax

Cigarette tax is imposed on persons distributing or selling cigarettes at wholesale in Nebraska. The tax is paid when the wholesaler purchases the tax stamps. Payment of the tax is evidenced by affixing a stamp or meter impression to each package of cigarettes sold or given away.

The cigarette tax rate is 64 cents on packages containing 20 or fewer cigarettes and 80 cents on packages containing 25 cigarettes. The basic rate is 3.2 cents per cigarette.

Table 4 — Cigarette Tax Receipts and the Number of Packages Taxed

YEAR	PACKS OF 20	PACKS OF 25	NUMBER OF PACKAGES TAXED	CIGARETTE TAX RECEIPTS
1962	171,639,510		171,639,510	\$6,524,449
1963	167,848,500		167,848,500	8,117,806
1964	160,830,500		160,830,500	9,179,067
1965 ¹	159,993,520		159,993,520	11,276,852
1966	156,799,880		156,799,880	11,985,845
1967	157,925,000		157,925,000	12,010,375
1968	157,482,650		157,482,650	11,974,465
1969	156,718,050		156,718,050	11,905,706
1970	160,311,890		160,311,890	12,171,433
1971	158,751,536		158,751,536	17,117,404
1972 ²	160,216,670		160,216,670	19,770,429
1973	166,876,790		166,876,790	20,553,919
1974	175,339,280		175,339,280	21,641,451
1975	179,988,280		179,988,280	22,215,027
1976	183,032,110		183,032,110	22,570,880
1977	183,027,490		183,027,490	22,517,276
1978	182,318,000		182,318,000	22,408,593
1979	181,476,000		181,476,000	22,309,681
1980	183,686,000		183,686,000	22,587,450
1981 ³	187,025,800		187,025,800	23,649,402
1982 ⁴	183,179,400		183,179,400	29,191,135
1983	168,006,600		168,006,600	28,595,286
1984 ⁵	172,548,400	684,720	173,233,120	29,415,184
1985	163,060,790	3,274,200	166,334,990	28,315,502
1986 ⁶	159,357,760	3,875,720	163,233,480	34,722,270
1987 ⁷	152,580,500	3,197,880	155,778,380	37,260,345
1988	150,679,850	2,236,000	152,915,850	39,551,353
1989	142,697,760	1,770,600	144,468,360	37,249,529
1990	144,863,710	1,401,000	146,264,710	37,680,416
1991	144,123,330	1,108,400	145,231,730	37,412,210
1992	141,710,930	894,400	142,605,330	36,534,491
1993 ⁸	137,752,500	617,626	138,370,126	39,656,428
1994	139,812,100	732,800	140,544,900	45,475,905
1995	140,483,000	636,200	141,119,200	45,799,985
1996	140,298,700	510,000	140,808,700	45,622,019
1997	137,969,700	505,500	138,475,200	45,636,583
1998	147,731,600	449,400	148,181,000	48,716,304
1999	130,014,000	315,600	130,329,600	43,077,698
2000	129,130,500	260,400	129,390,900	42,518,529
2001	126,525,000	187,200	126,712,200	41,632,726
2002 ⁹	123,768,000	162,000	123,930,000	45,890,972
2003	107,405,500	181,200	107,585,700	67,712,816
2004	107,010,000	152,400	107,162,400	67,432,564

¹ Cigarette tax rate increased from 6¢ to 8¢ per package on April 1, 1965.

² Cigarette tax rate increased from 8¢ to 13¢ per package on April 28, 1971.

³ Cigarette tax rate increased from 13¢ to 14¢ per package on August 30, 1981.

⁴ Cigarette tax rate increased from 14¢ to 18¢ per package on May 1, 1982.

⁵ Cigarette tax rate for packages containing more than 20 cigarettes per package changed to .9¢ per cigarette, on August 1, 1984.

⁶ Cigarette tax rate increased from 18¢/22.5¢ to 23¢/28.75¢ per package on March 1, 1986.

⁷ Cigarette tax rate increased from 23¢/28.75¢ to 27¢/33.75¢ per package on July 1, 1987.

⁸ Cigarette tax rate increased from 27¢/33.75¢ to 34¢/42.5¢ per package on July 1, 1993.

⁹ Cigarette tax rate increased from 34¢/42.5¢ to 64¢/80¢ per package on October 1, 2002.

Distribution of Cigarette Tax Revenue

The Nebraska cigarette tax rate is 64 cents per package of cigarettes containing one to twenty cigarettes and 80 cents per package of cigarettes containing twenty-five cigarettes.

Minimum distributions have been established for the following cash funds. If calculated distributions to the

Outdoor Recreation Development Fund, the Health and Human Services Finance and Support Fund, and the Building Renewal Allocation Fund are less than those made during fiscal year 1997-98, the amount of cigarette tax distributed to the General Fund will be decreased to make up the difference.

- 49 cents** Deposited in the General Fund. From July 1, 1994, through June 30, 2009, this amount is reduced by \$3,000,000 per fiscal year which is deposited in the Municipal Infrastructure Redevelopment Fund. From July 1, 2003 through June 30, 2005, the amount is reduced by \$520,000 per fiscal year which is deposited in the Municipal Infrastructure Redevelopment Fund. Beginning October 1, 2004, the amount deposited in the General Fund increased from 21 cents to 49 cents. The additional 28 cents was deposited into the Cash Reserve Fund before this date.
- 1 cent** Deposited in the Nebraska Outdoor Recreation Cash Fund
- 3 cents** Deposited in the Department of Health and Human Services Finance and Support Cash Fund
- 7 cents** Deposited to the Building Renewal Allocation Fund
- 2 cents** This portion is now a fiscal year payment of \$1,000,000 to the City of Primary Class Development Fund (Lincoln) and \$1,500,000 to the City of Metropolitan Class Development Fund (Omaha). This is effective until June 30, 2016.
- 2 cents** Deposited into the Information Technology Infrastructure Fund

Cigarette Tax Receipts and Packages Taxed — 1995 to 2004

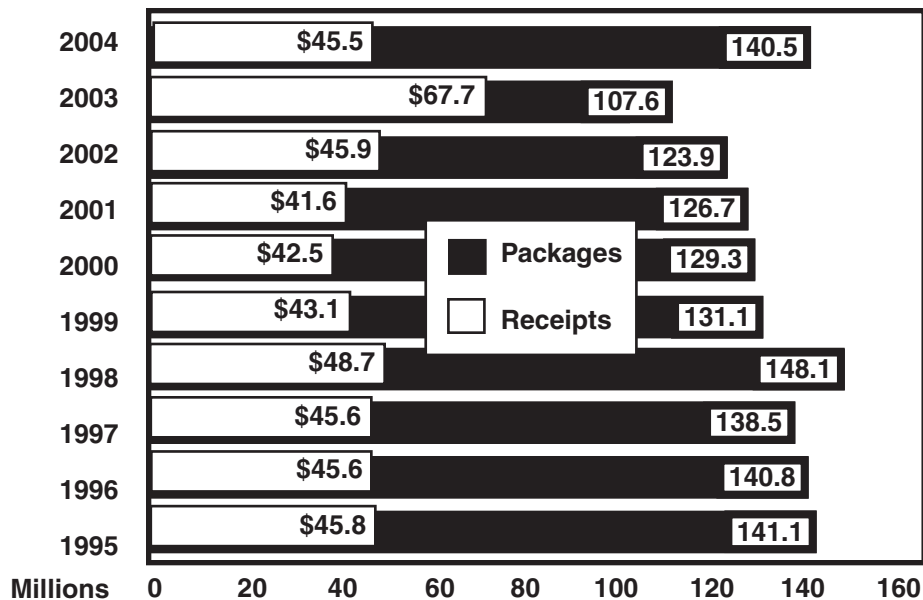


Table 5 — Tobacco Tax

MONTH	2004	2003	2002
JANUARY	\$424,291	\$373,123	\$250,130
FEBRUARY	353,020	371,859	287,902
MARCH	376,429	322,882	244,089
APRIL	457,601	424,068	247,684
MAY	402,771	395,261	288,689
JUNE	434,104	422,621	322,768
JULY	454,912	460,767	306,799
AUGUST	436,960	390,103	333,277
SEPTEMBER	487,376	379,559	265,145
OCTOBER	423,887	423,269	321,856
NOVEMBER	399,331	408,096	369,139
DECEMBER	433,219	371,801	358,773
TOTALS	\$5,083,901	\$4,743,409	\$3,596,251

Note: Tobacco taxes do not flow to the General Fund

Pari-Mutuel Wagering Tax

Pari-mutuel wagering tax is imposed for race meets other than those conducted on Nebraska State Fairground Property. Wagers placed at live meets, simulcast events, by telewagering, and by telephonic wagering are subject to tax. The tax applies to every corporation or association licensed to conduct horseracing within the state.

The tax rate is a two-tier system. The first \$10,000,000 of wagers are exempt. For wager amounts over \$10,000,000 and less than or equal to \$73,000,000, the tax rate is two and one-half percent. For amounts

in excess of \$73,000,000 the tax rate is four percent. A tax credit is allowed for capital improvements and maintenance of the premises within the race track enclosure. The credit claimed cannot exceed \$1,400,000 and is equal to two percent of the first \$70,000,000 of taxable wagers. An additional tax of one-half percent is imposed on wagers placed by telephone. The one-half percent tax on wagers placed by telephone is deposited in the Racing Commission's Cash Fund. All other revenue is deposited in the General Fund.

Table 6 — 2004 Pari-Mutuel Report

ORGANIZATION	LIVE RACE MEETS	NEBRASKA SIMULCAST	OUT OF STATE SIMULCAST	TELEPHONIC WAGERING	TOTAL	AMOUNT TAXABLE	TAX & FEES DUE	TAX CREDIT	TAX PAID
Hall County Improvement Assn.	\$4,580,203	\$491,913	\$11,625,989	\$0	\$16,698,105	\$6,698,105	\$167,453	\$133,962	\$33,492
Omaha Exposition & Racing, Inc.	583,705	2,625,915	55,821,961	0	59,031,581	49,031,581	1,225,790	980,632	245,158
ATOKAD Agriculture & Racing Assn.	152,787	394,319	4,864,465	0	5,411,571	0	0	0	0
Platte County Agricultural Society	1,577,094	575,254	5,566,255	0	7,718,603	0	0	0	0
Nebraska State Board of Agriculture	1,732,081	918,454	15,842,521	0	18,493,056	8,493,051	212,326	169,861	42,465
Total	\$8,625,870	\$5,005,855	\$93,721,191	\$0	\$107,352,916	\$64,222,737	\$1,605,569	\$1,284,455	\$321,115

Chronology of Pari-Mutuel Tax Rates

	LIVE RACE MEETS	NEBRASKA SIMULCAST	OUT OF STATE SIMULCAST	TOTAL	AMOUNT TAXABLE	TAX DUE	TAX CREDIT	TAX PAID
1990	\$65,976,048	\$46,121,266	\$13,083,748	\$125,181,062	\$73,113,450	\$1,462,269	\$1,462,269	\$0
1991	53,164,942	43,514,910	18,083,307	114,763,159	66,122,266	1,653,057	1,322,445	330,611
1992	53,478,580	43,405,104	21,385,065	118,268,749	69,848,538	1,746,213	1,396,971	349,243
1993	46,805,857	37,828,433	25,003,856	109,638,146	61,339,223	1,533,481	1,226,784	306,696
1994	28,504,850	8,213,455	48,267,613	84,985,918	64,985,918	1,624,648	1,299,718	324,930
1995	25,870,809	15,022,237	77,502,903	118,395,949	65,407,650	1,635,191	1,308,150	327,041
1996	10,226,390	8,742,475	71,067,296	90,036,361	42,244,246	1,056,107	844,885	211,222
1997	9,295,840	7,302,737	71,529,486	88,128,063	41,824,793	1,045,620	836,499	209,121
1998	7,965,015	5,014,469	92,111,131	105,091,665	59,490,425	1,487,261	1,189,788	297,445
1999	10,068,127	5,939,496	94,932,440	110,940,063	66,515,208	1,662,880	1,330,304	332,576
2000	9,504,065	5,571,353	95,462,640	110,488,058	390,058,413	8,135,698	7,801,168	334,530
2001	8,642,910	5,363,606	99,845,725	113,852,241	65,301,333	1,632,588	1,306,027	327,529
2002	8,741,849	5,603,053	98,694,397	107,255,574	73,569,576	1,839,148	1,471,300	373,878
2003	8,168,013	5,101,720	99,014,921	112,284,654	71,456,681	1,786,417	1,429,134	357,283
2004	8,625,870	5,005,855	93,721,191	107,352,916	64,222,737	1,605,569	1,284,455	321,115

Charitable Gaming Taxes

Charitable gaming taxes include bingo tax, pickle card tax, county/city lottery tax, and lottery and raffle tax. The rates for state charitable gaming taxes are as follows:

- for bingo, 3 percent of the gross receipts from each bingo occasion;
- for pickle cards, 10 percent of the definite profit of each pickle card unit sold by a licensed distributor;

- for county/city lotteries, 2 percent of each lottery having gross proceeds of more than \$1,000 or each raffle having gross proceeds of more than \$5,000.

Forty percent of the revenue from charitable gaming taxes is deposited in the Charitable Gaming Operations Fund. The remaining sixty percent is deposited in the General Fund. All unused operations funds will be transferred to the Compulsive Gamblers Assistance Fund. All lottery receipts are deposited in the State Lottery Operation Fund.

Table 7 — Charitable Gaming Tax Receipts

MONTH	2004	2003	2002	2001
January	\$1,000,005	\$1,017,955	\$1,049,404	\$834,059
February	271,860	253,493	238,776	410,211
March	124,650	149,632	158,267	157,154
April	718,666	721,426	1,020,270	841,682
May	611,682	626,050	337,258	524,449
June	127,917	130,719	142,265	120,683
July	603,884	1,062,733	1,003,581	914,961
August	635,312	191,600	292,161	338,811
September	120,953	136,440	152,964	147,169
October	760,171	1,087,321	825,178	994,443
November	466,794	179,809	426,135	277,546
December	102,627	126,820	145,999	139,908
Total	\$5,544,521	\$5,683,998	\$5,792,258	\$5,701,076

Table 8 — 2004 Quarterly Reported Gaming Taxes

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
Bingo	\$119,286	\$111,638	\$119,984	\$108,464	\$459,372
Pickle Cards	363,173	327,537	327,288	294,254	1,312,252
City-County Lottery	953,031	898,070	874,106	927,188	3,652,395
Lottery/Raffle	21,076	22,276	33,023	26,980	103,355
Totals	\$1,456,566	\$1,359,521	\$1,354,401	\$1,356,886	\$5,527,374

Mechanical Amusement Device (MAD) Tax

An occupation tax is imposed on operators and distributors of mechanical amusement devices, such as coin-operated video games. All proceeds are credited to the General Fund.

The occupation tax is \$35 per device placed in operation prior to July 1 of each year and \$20 per machine placed in operation after July 1 of each year.

Table 9 — Mechanical Amusement Device Tax Receipts

MONTH	2004	2003	2002	2001
January	\$43,184	\$40,110	\$45,565	\$35,000
February	17,915	136,595	8,965	4,220
March	6,715	4,215	4,235	5,770
April	5,225	-123,770	5,775	3,915
May	5,575	6,240	5,270	7,365
June	5,494	1,995	4,185	3,175
July	5,134	5,000	4,240	7,860
August	3,360	2,580	2,980	1,860
September	3,585	3,570	1,635	3,195
October	515	1,615	1,305	1,615
November	120,724	112,310	69,090	99,155
December	270,655	286,920	347,324	318,420
Total	\$488,081	\$477,380	\$500,569	\$491,550

Severance Tax

Severance tax is levied upon the value of oil and gas severed or removed from the land. Oil and gas taken from stripper and nonstripper wells are subject to the tax. The tax is paid by every person severing oil or natural gas from land in Nebraska unless the severed oil or natural gas is sold in Nebraska. If the oil or gas is sold in Nebraska, then the first purchaser in Nebraska pays the tax.

The severance tax rate is three percent of the value of the nonstripper oil, three percent of the value of the natural gas, and two percent of the value of stripper oil.

Tax on oil or gas severed from public school lands is credited to the Permanent School Fund. For oil or gas severed from all other lands, one percent of the gross tax receipts is credited to the Severance Tax Administration Fund, up to \$300,000 may be appropriated by the legislature to the State Energy Office Cash Fund, up to \$30,000 may be appropriated to the Governor's Policy Research Office, and the remainder is credited to the Permanent School Fund.

Table 10 — Severance Tax Receipts

MONTH	2004	2003	2002	2001
January	\$123,825	\$125,624	\$48,596	\$233,804
February	128,174	106,863	59,751	104,688
March	194,636	212,510	100,233	239,355
April	53,506	134,551	205,128	113,749
May	254,266	121,615	44,045	149,247
June	149,373	259,497	175,421	183,852
July	173,849	165,400	114,559	139,243
August	259,460	109,829	153,402	79,611
September	119,873	158,036	124,900	189,462
October	308,815	175,274	189,578	154,824
November	204,194	60,335	23,301	130,835
December	221,083	214,999	215,803	149,328
Total	\$2,191,055	\$1,844,533	\$1,454,717	\$1,867,999

Conservation Tax

In addition to the severance tax, the value of oil or gas is subject to the conservation tax. Conservation tax is levied and assessed in the same manner as the severance tax. The tax is imposed on the value at the well of all oil and gas produced, saved, and sold or transported from the premises in Nebraska. The producer of the oil or gas pays the tax unless the oil

or gas is sold within Nebraska. If the oil or gas is sold in Nebraska, then the first purchaser in Nebraska pays the tax.

The conservation tax rate is .40 percent. Revenue from the conservation tax is deposited in the Oil and Gas Conservation Fund.

Table 11 — Conservation Tax Receipts

MONTH	2004	2003	2002	2001
January	\$21,380	\$27,832	\$15,175	\$47,605
February	23,104	23,553	12,817	19,749
March	66,213	44,672	20,809	48,305
April	9,443	28,846	41,711	21,558
May	12,526	26,709	9,300	31,377
June	31,436	43,500	38,306	36,915
July	31,080	29,212	24,657	28,529
August	46,937	18,146	33,502	16,765
September	18,630	28,078	27,420	35,879
October	55,920	31,428	42,759	30,994
November	34,267	9,915	8,007	26,369
December	39,368	37,948	47,943	30,735
Total	\$390,303	\$349,839	\$322,406	\$374,781

Litter Fee

The fee applies to manufacturers, wholesalers and retailers with annual gross proceeds of at least \$100,000 from the sale of certain products. Retailers are required to pay the fee on sales of: (1) food for human consumption, beverages, soft drinks, carbonated water, liquor, wine, beer, and other malt beverages, unless sold by retailers solely for consumption indoors on the retailer's premises; (2) food for pet consumption; (3) cigarettes and other tobacco products; (4) household paper and

household paper products; (5) cleaning agents; and (6) kitchen supplies. Manufacturers and wholesalers are required to pay the fee on sales of all of the items listed above for retailers, as well as glass containers, metal containers, and plastic or fiber containers made of synthetic materials.

The fee is \$175 per \$1,000,000 (.000175) of gross sales of products subject to the fee. Revenue from the fee is deposited in the Nebraska Litter Reduction and Recycling Fund.

Table 12 — Litter Fee Receipts

MONTH	2004	2003	2002
January	\$82,049	\$1,052	\$1,962
February	8,414	5,781	27,389
March	833	8,195	8,141
April	1,571	1,365	5,581
May	363	2,855	898
June	9,831	150	8,848
July	775	14,678	10,982
August	5,949	555	438
September	704,856	807,606	942,719
October	631,506	402,854	375,518
November	24,860	82,845	18,178
December	20,330	5,772	13,107
Total	\$1,491,337	\$1,333,707	\$1,413,761

Tire Fee

A fee of \$1.00 per tire is due on the retail sale in Nebraska of each qualified tire, excluding recapped or regrooved tires. The fee also applies to every tire included with a new qualified vehicle and every new tire a motor vehicle dealer places on a previously

owned vehicle. The fee does not apply to qualified tires on certain vehicles designed for off-road use, such as farm discs, golf carts and all-terrain vehicles.

Tire fees are credited to the Waste Reduction & Recycling Incentive Fund.

Table 13 — Tire Fee Receipts

MONTH	2004	2003	2002
January	\$357,807	\$329,500	\$342,976
February	106,346	108,654	104,081
March	308,241	88,584	88,437
April	-36,831	164,278	153,212
May	112,450	109,036	114,027
June	108,300	108,444	114,553
July	196,538	187,059	187,415
August	126,112	124,711	129,193
September	124,768	130,635	134,018
October	206,238	207,153	206,896
November	132,028	130,091	154,557
December	129,823	116,383	132,509
Total	\$1,871,820	\$1,804,528	\$1,861,874

Waste Reduction and Recycling Fee

An annual fee of \$25 applies to Nebraska business locations with taxable retail sales of tangible personal property in excess of \$50,000.

The fees are credited to the Waste Reduction and Recycling Incentive Fund.

Table 14 — Waste Reduction and Recycling Fee Receipts

MONTH	2004	2003	2002	2001
January	\$1,988	\$1,774	\$2,330	\$1,808
February	946	520	8,339	911
March	543	275	198	1,806
April	556	450	534	458
May	224	239	140	555
June	400	563	186	319
July	4,096	2,327	1,506	960
August	-132	2,439	78	159
September	464,939	437,470	423,333	422,534
October*	12,508	7,672	10,864	14,350
November	3,412	3,653	3,159	5,370
December	6,046	2,055	4,008	-5,905
Total	\$495,526	\$459,437	\$454,675	\$443,325

As of October 1, 1999, the annual \$25 fee is collected from each location with net taxable retail sales of \$50,000 or more

Documentary Stamp Tax

Deeds are taxed at the rate of \$1.75 per \$1,000 of value or fraction thereof. The tax is collected by the County Register of Deeds and remitted to the Department of Revenue. Counties retain 50 cents from each \$1.75 of tax collected. From January 1, 2002 through December 31, 2003, the \$1.25 was credited as follows: 50 cents to the General Fund,

50 cents to the Affordable Housing Trust Fund, and 25 cents to the Homeless Shelter Assistance Trust Fund. Beginning January 1, 2004, 25 cents of the remaining \$1.25 will be credited to the Homeless Shelter Assistance Trust Fund and \$1.00 will be credited to the Affordable Housing Trust Fund.

Table 15 — Documentary Stamp Tax Summary

	TOTAL TRANSACTIONS	NON TAXABLE TRANSACTIONS	TAXABLE TRANSACTIONS	DOC STAMP TAX SUBJECT TO FEE	COLLECTION FEE	NET TAX DUE
ADAMS	1,266	382	884	149,953	42,857	107,097
ANTELOPE	511	178	333	54,051	15,448	38,603
ARTHUR	14	5	9	5,955	1,702	4,253
BANNER	91	61	30	6,363	1,819	4,544
BLAINE	50	35	15	2,410	689	1,721
BOONE	406	172	234	33,556	9,590	23,966
BOX BUTTE	493	207	286	38,397	10,974	27,423
BOYD	209	97	112	6,496	1,857	4,639
BROWN	280	125	155	19,585	5,597	13,987
BUFFALO	1,965	569	1,396	286,300	81,825	204,475
BURT	511	237	274	41,836	11,957	29,879
BUTLER	528	244	284	38,519	11,009	27,510
CASS	1,664	570	1,094	216,184	61,785	154,399
CEDAR	635	247	388	49,866	14,252	35,614
CHASE	357	163	194	42,254	12,076	30,178
CHERRY	432	193	239	44,770	12,795	31,975
CHEYENNE	739	337	402	75,248	21,506	53,742
CLAY	470	203	267	31,405	8,976	22,429
COLFAX	483	212	271	30,583	8,741	21,842
CUMING	571	280	291	47,843	13,674	34,170
CUSTER	960	418	542	74,685	21,345	53,340
DAKOTA	675	267	408	59,939	17,131	42,809
DAWES	476	211	265	54,014	15,437	38,577
DAWSON	1,146	489	657	103,434	29,561	73,872
DEUEL	189	81	108	15,442	4,413	11,029
DIXON	354	149	205	21,677	6,195	15,482
DODGE	1,740	698	1,042	216,172	61,782	154,390
DOUGLAS	21,392	6,181	15,211	4,924,624	1,407,458	3,517,167
DUNDY	189	104	85	13,094	3,742	9,351
FILLMORE	524	247	277	41,783	11,942	29,841
FRANKLIN	264	117	147	18,459	5,276	13,183
FRONTIER	243	107	136	15,561	4,447	11,114
FURNAS	389	160	229	22,384	6,397	15,987
GAGE	1,102	374	728	113,745	32,508	81,237
GARDEN	239	126	113	50,193	14,345	35,848
GARFIELD	175	69	106	14,494	4,142	10,351
GOSPER	219	118	101	14,343	4,099	10,244
GRANT	19	9	10	494	141	352
GREELEY	179	78	101	15,024	4,294	10,730
HALL	2,276	734	1,542	277,440	79,292	198,148
HAMILTON	608	247	361	61,468	17,568	43,900
HARLAN	306	132	174	15,969	4,564	11,405
HAYES	127	74	53	8,590	2,455	6,135
HITCHCOCK	217	80	137	13,256	3,789	9,468
HOLT	692	279	413	73,353	20,964	52,389
HOOVER	68	35	33	3,453	987	2,466
HOWARD	390	163	227	32,973	9,424	23,550
JEFFERSON	489	187	302	34,542	9,872	24,670
JOHNSON	301	153	148	18,438	5,270	13,168
KEARNEY	401	189	212	39,389	11,257	28,132
KEITH	531	193	338	49,813	14,237	35,577
KEYA PAHA	85	32	53	8,869	2,535	6,334
KIMBALL	384	181	203	19,677	5,624	14,053
KNOX	676	232	444	42,949	12,275	30,674
LANCASTER	12,363	3,169	9,194	2,474,994	707,353	1,767,641
LINCOLN	1,852	522	1,330	225,031	64,314	160,717
LOGAN	78	24	54	6,857	1,960	4,897
LOUP	96	40	56	19,371	5,536	13,835
MADISON	1,456	522	934	178,458	51,003	127,455
MCPHERSON	63	28	35	10,017	2,863	7,154
MERRICK	479	220	259	40,348	11,531	28,817
MORRILL	346	147	199	32,242	9,215	23,027
NANCE	289	125	164	22,505	6,432	16,073
NEMAHA	495	223	272	37,583	10,741	26,842
NUCKOLLS	389	144	245	24,206	6,918	17,288
OTOE	867	366	501	83,253	23,794	59,459
PAWNEE	207	90	117	11,691	3,341	8,349
PERKINS	274	125	149	24,420	6,979	17,440
PHELPS	563	238	325	45,092	12,887	32,205
PIERCE	448	173	275	40,971	11,710	29,261
PLATTE	1,349	524	825	159,560	45,602	113,958
POLK	363	176	187	28,383	8,112	20,271
RED WILLOW	591	240	351	46,371	13,253	33,118
RICHARDSON	537	251	286	24,315	6,949	17,365
ROCK	159	73	86	14,849	4,244	10,605
SALINE	705	314	391	54,989	15,716	39,273
SARPY	7,288	1,525	5,763	1,577,312	450,796	1,126,516
SAUNDERS	1,227	491	736	137,718	39,360	98,358
SCOTTS BLUFF	1,796	616	1,180	184,261	52,662	131,599
SEWARD	898	346	552	88,111	25,182	62,929
SHERIDAN	380	186	194	29,128	8,325	20,803
SHERMAN	229	104	125	15,846	4,529	11,317
SIOUX	130	63	67	15,916	4,549	11,367
STANTON	397	178	219	36,694	10,487	26,207
THAYER	460	209	251	24,939	7,128	17,812
THOMAS	55	19	36	8,386	2,397	5,989
THURSTON	286	172	114	15,253	4,359	10,894
VALLEY	276	107	169	19,432	5,554	13,878
WASHINGTON	1,121	439	682	130,285	37,235	93,049
WAYNE	415	187	228	41,472	11,853	29,619
WEBSTER	370	195	175	15,689	4,484	11,205
WHEELER	96	44	52	8,528	2,437	6,091
YORK	754	336	418	72,902	20,835	52,066
TOTAL	89,847	30,382	59,465	13,738,685	3,926,516	9,812,169

Lodging Tax

Lodging tax is imposed on the amount charged for sleeping accommodations in a hotel, motel, tourist home, campground, court, lodging house or inn. The state lodging tax rate is one percent of the amount charged for accommodations. State lodging tax revenue is deposited in the State Visitor's Promotion Cash Fund.

In addition to the state tax, counties may impose a lodging tax of four percent. County lodging tax of up

to two percent can be imposed and deposited in the County Visitor's Promotion Fund of each individual county. An additional county lodging tax of up to two percent tax for counties with a population of greater than 300,000 is deposited in the County Visitor's Improvement Fund. As of December 31, 2004, there are 61 counties that impose a lodging tax.

Table 16 — State Lodging Tax Revenue

MONTH	2004	2003	NET CHANGE	PERCENT CHANGE
January	\$146,027	\$145,983	\$44	0.03%
February	171,912	158,863	13,049	8.21
March	214,802	195,092	19,710	10.10
April	203,784	171,900	31,884	18.55
May	261,294	241,229	20,065	8.32
June	312,033	300,158	11,875	3.96
July	309,420	288,715	20,705	7.17
August	297,367	298,963	-1,596	-0.53
September	265,140	257,938	7,202	2.79
October	237,647	218,847	18,800	8.59
November	213,273	175,789	37,484	21.32
December	158,852	165,723	-6,871	-4.15
Total	\$2,791,549	\$2,619,199	\$172,350	6.58%

State Lodging Tax Revenue — 1995 to 2004

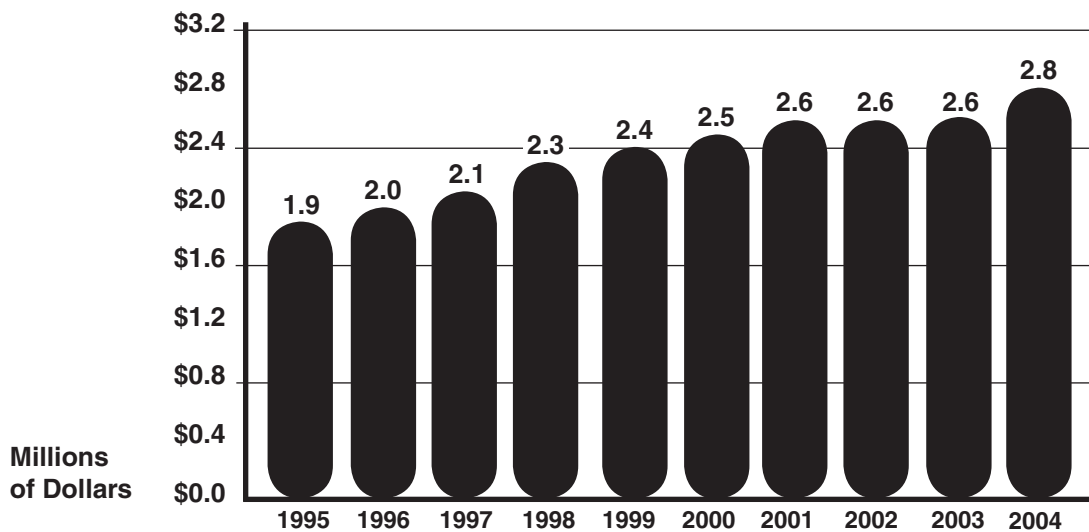


Table 17 — Lodging Tax Returned to Counties in 2004

MONTH	2004	2003	NET CHANGE	PERCENT CHANGE	MONTH	2004	2003	NET CHANGE	PERCENT CHANGE
Adams	\$69,495	\$64,376	\$5,119	7.95%	Knox	\$20,978	\$8,256	\$12,721	154.08%
Box Butte	33,767	30,888	2,879	9.32	Lancaster	872,222	856,358	15,864	1.85
Brown	13,300	13,547	-247	-1.82	Lincoln	263,925	261,349	2,576	0.99
Buffalo	297,094	310,911	-13,817	-4.44	Madison	181,838	83,686	98,151	117.29
Cass	119,512	71,244	48,268	67.75	Merrick	6,507	5,696	811	14.24
Chase	7,370	7,815	-446	-5.71	Morrill	4,900	4,580	320	6.99
Cherry	57,092	57,336	-245	-0.43	Nance	2,100	560	1,540	275.05
Cheyenne	102,032	95,202	6,830	7.17	Nemaha	9,957	9,121	836	9.17
Colfax	3,676	3,422	254	7.41	Nuckolls	5,724	4,709	1,015	21.56
Custer	17,859	16,787	1,072	6.39	Otoe	77,203	70,974	6,229	8.78
Dakota	138,973	68,888	70,085	101.74	Pawnee	777	715	62	8.69
Dawes	53,773	55,276	-1,503	-2.72	Phelps	15,169	15,177	-9	-0.06
Dawson	135,829	69,102	66,727	96.56	Pierce	2,388	2,288	100	4.37
Deuel	7,739	7,579	160	2.11	Platte	75,082	72,930	2,151	2.95
Dodge	62,625	61,308	1,317	2.15	Red Willow	41,404	36,290	5,114	14.09
Douglas	3,879,182	3,462,089	417,093	12.05	Richardson	6,054	6,020	34	0.57
Fillmore	2,512	2,585	-73	-2.83	Rock	973	1,158	-185	-16.00
Frontier	1,734	1,392	342	24.54	Saline	5,908	5,668	240	4.24
Furnas	2,981	2,475	506	20.44	Sarpy	296,344	137,092	159,252	116.16
Gage	81,337	31,170	50,167	160.95	Saunders	6,464	6,861	-397	-5.79
Garfield	10,789	5,131	5,658	110.29	Scotts Bluff	195,657	103,399	92,258	89.23
Hall	215,740	212,108	3,632	1.71	Seward	11,386	10,687	699	6.54
Hamilton	12,193	11,448	745	6.51	Sheridan	8,151	8,637	-486	-5.62
Harlan	5,957	5,043	914	18.13	Sioux	592	387	205	53.10
Holt	23,978	23,492	487	2.07	Thayer	7,288	5,195	2,093	40.29
Howard	4,749	5,605	-856	-15.27	Valley	15,350	9,418	5,932	62.98
Jefferson	7,077	6,600	477	7.24	Washington	12,798	11,207	1,591	14.20
Johnson	5,996	5,279	717	13.57	Wayne	10,217	10,332	-115	-1.12
Kearney	7,321	8,683	-1,361	-15.68	Webster	2,415	2,163	252	11.67
Keith	134,912	111,483	23,429	21.02	York	98,872	98,297	576	0.59
Kimball	19,053	19,181	-128	-0.67	Total	\$7,794,289	\$6,696,654	\$1,097,634	16.39%

Chronology of County Lodging Tax Rates

COUNTY	EFFECTIVE DATE	RATE	COUNTY	EFFECTIVE DATE	RATE	COUNTY	EFFECTIVE DATE	RATE
Adams	1/1/81	2.0%	Garfield (cont.)	1/1/04	4.0%	Nuckolls	4/1/97	2.0%
Box Butte	10/1/89	2.0	Hall	8/1/80	2.0	Otoe	10/1/86	1.5
Brown	1/1/90	2.0	Hamilton	1/1/95	2.0		7/1/97	2.0
Buffalo	8/1/80	2.0	Harlan	10/1/87	2.0	Pawnee	7/1/92	2.0
Cass	7/1/94	1.0	Holt	1/1/86	2.0	Phelps	1/1/84	2.0
	10/1/97	2.0	Howard	7/1/01	2.0	Pierce	7/1/00	2.0
	1/1/04	4.0	Jefferson	1/1/90	1.0	Platte	7/1/82	2.0
Chase	7/1/90	2.0		7/1/93	2.0	Red Willow	4/1/82	1.0
Cherry	7/1/86	2.0	Johnson	4/1/97	2.0		7/1/92	2.0
Cheyenne	4/1/83	2.0	Kearney	4/1/84	2.0	Richardson	1/1/02	2.0
Colfax	1/1/97	2.0		7/1/84	0.0	Rock	7/1/02	2.0
Custer	4/1/82	2.0		7/1/96	2.0	Saline	1/1/01	1.0
Dakota	7/1/91	2.0	Keith	8/1/80	2.0	Sarpy	8/1/80	2.0
	1/1/04	4.0		10/1/04	4.0		1/1/04	4.0
Dawes	8/1/80	2.0	Kimball	8/1/80	2.0	Saunders	7/1/99	2.0
Dawson	10/1/82	2.0		10/1/82	1.0	Scotts Bluff	1/1/81	2.0
	1/1/04	4.0		7/1/90	2.0		4/1/04	4.0
Deuel	7/1/93	2.0	Knox	7/1/89	1.0	Seward	4/1/89	2.0
Dodge	1/1/87	2.0		1/1/04	3.0	Sheridan	7/1/82	2.0
Douglas	8/1/80	2.0	Lancaster	8/1/80	2.0	Sioux	10/1/85	2.0
	10/1/89	4.0	Lincoln	8/1/80	2.0	Thayer	4/1/97	2.0
Fillmore	10/1/95	2.0	Madison	1/1/82	2.0	Valley	4/1/97	2.0
Frontier	7/1/00	2.0		1/1/04	4.0	Washington	4/1/85	2.0
Furnas	4/1/02	2.0	Merrick	1/1/93	2.0	Wayne	7/1/99	2.0
Gage	4/1/86	2.0	Morrill	10/1/82	2.0	Webster	7/1/83	2.0
	4/1/04	4.0	Nance	10/1/03	2.0	York	8/1/80	2.0
Garfield	1/1/88	2.0	Nemaha	10/1/90	2.0			

Motor Vehicle Fuels Tax

Motor vehicle fuels tax is imposed upon the importing, producing, refining, manufacturing, compounding, or blending of motor vehicle fuels in the State of Nebraska for use, distribution, sale, or delivery in this state. Motor vehicle fuels include all products commonly or

commercially known as gasoline, gasohol, ethanol, casing head gasoline, natural gasoline, benzene, benzol, hexane, and naphtha with an initial boiling point under 200 degrees Fahrenheit.

Table 18 — Gasoline Net Taxable Gallons and Net Tax Due

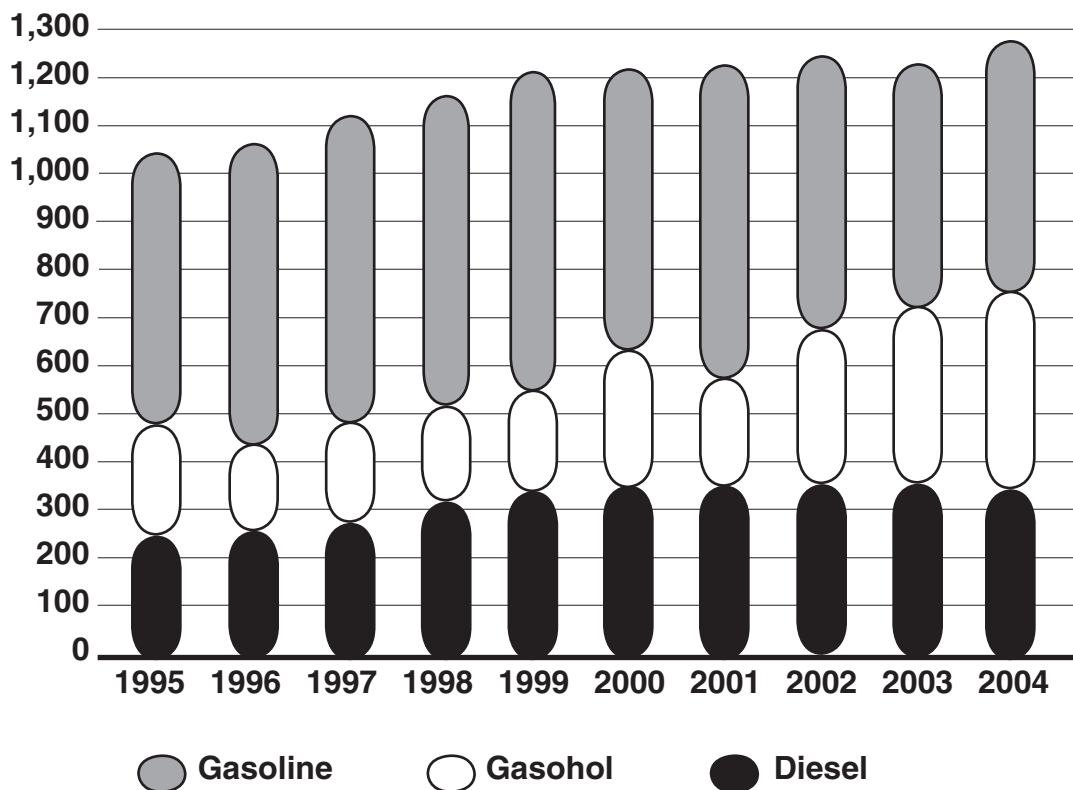
MONTH	2004 TAXABLE GALLONS	2003 TAXABLE GALLONS	PERCENT INCREASE OR (DECREASE)	2004 TAX DUE	2003 TAX DUE	PERCENT INCREASE OR (DECREASE)
January	41,499,524	40,887,480	1.50%	\$10,013,331	\$9,772,354	2.47%
February	34,449,991	34,115,938	0.98	8,311,135	8,189,961	1.48
March	40,329,396	37,469,866	7.63	10,793,574	8,781,501	22.91
April	44,185,450	38,723,579	14.10	10,662,302	9,261,691	15.12
May	41,371,167	45,598,159	-9.27	9,983,628	10,864,802	-8.11
June	44,890,846	45,913,484	-2.23	10,833,777	10,693,674	1.31
July	45,892,672	48,281,743	-4.95	11,076,336	11,545,533	-4.06
August	44,453,245	46,343,630	-4.08	10,728,435	11,105,437	-3.39
September	40,349,066	42,159,556	-4.29	9,737,448	9,893,778	-1.58
October	40,193,061	41,823,291	-3.90	9,699,438	10,024,669	-3.24
November	38,903,545	41,758,137	-6.84	9,388,310	9,975,873	-5.89
December	42,465,995	49,932,681	-14.95	10,249,440	11,693,926	-12.35
Total	498,983,958	513,007,544	-2.73%	\$121,477,154	\$121,803,199	-0.27%

Table 19 — Gasohol Net Taxable Gallons and Net Tax Due

MONTH	2004 TAXABLE GALLONS	2003 TAXABLE GALLONS	PERCENT INCREASE OR (DECREASE)	2004 TAX DUE	2003 TAX DUE	PERCENT INCREASE OR (DECREASE)
January	26,532,482	28,556,526	-7.09%	\$6,401,965	\$6,790,958	-5.73%
February	29,346,288	27,179,209	7.97	7,079,855	6,434,970	10.02
March	32,996,778	31,636,735	4.30	6,900,810	7,480,537	-7.75
April	28,249,714	30,594,983	-7.67	6,816,882	7,277,043	-6.32
May	32,505,917	33,000,710	-1.50	7,844,279	7,867,615	-0.30
June	31,195,333	32,542,038	-4.14	7,528,557	7,743,695	-2.78
July	33,232,624	34,146,871	-2.68	8,020,795	8,023,167	-0.03
August	32,190,281	34,122,515	-5.66	7,768,866	8,041,868	-3.39
September	34,371,427	33,199,591	3.53	8,294,864	7,773,683	6.70
October	32,885,232	33,213,744	-0.99	7,935,903	7,876,525	0.75
November	31,830,174	27,975,501	13.78	7,681,345	6,650,582	15.50
December	34,744,905	25,385,273	36.87	8,385,906	6,024,144	39.20
Total	380,081,155	371,553,696	2.30%	\$90,660,027	\$87,984,787	3.04%

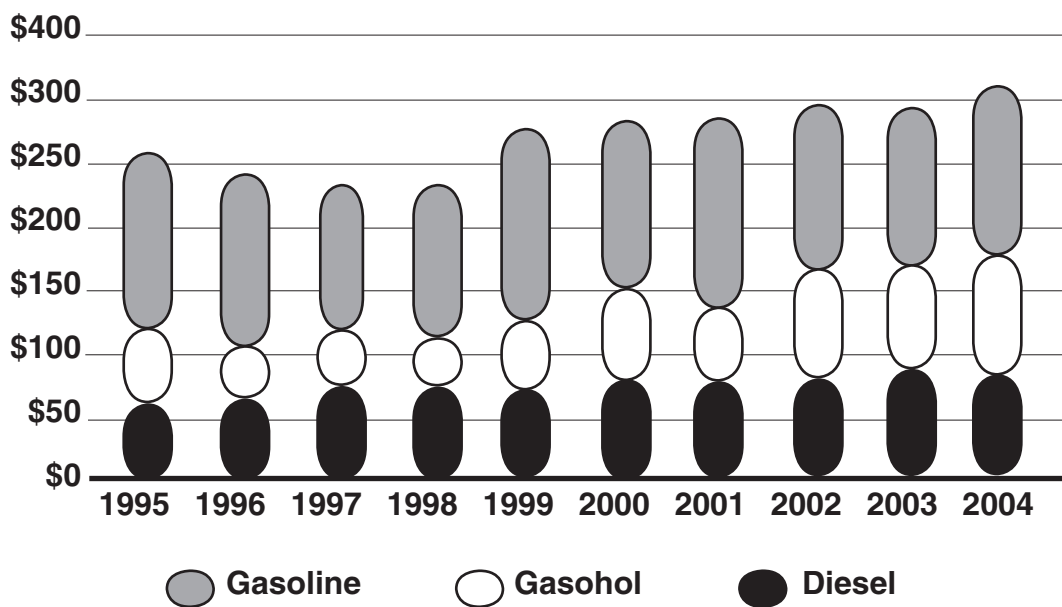
Motor Fuels Gallons

Millions



Motor Fuels Tax Due

Millions



Diesel and Alternative Fuels Tax

The Special Fuels Tax Act was repealed by the ninety-third Legislature with the passage of LB 1160 and was replaced with the Diesel Fuel Tax Act and the Alternative Fuel Tax Act. This legislation became effective on July 1, 1994.

Diesel fuel includes all combustible liquids suitable for use in diesel-powered motor vehicles. It does not include kerosene. Undyed diesel fuel is subject to tax when it is imported into the state. A taxable import occurs when: (1) the fuel is withdrawn from a Nebraska pipeline terminal facility; or (2) the fuel is

imported into Nebraska via truck or rail. Diesel fuel stored at a Nebraska pipeline terminal facility is not subject to the tax.

Undyed diesel fuel is taxed in the same manner as gasoline, upon receipt of the fuel as opposed to on the sale of the fuel.

Alternative fuel is defined as propane, compressed natural gas, liquefied petroleum gas, liquefied natural gas, electricity, and any other source of energy used to power a motor vehicle, except motor vehicle fuels and diesel fuel.

Table 20 — Diesel Fuel Net Taxable Gallons and Net Tax Due

MONTH	2004 TAXABLE GALLONS	2003 TAXABLE GALLONS	PERCENT INCREASE OR (DECREASE)	2004 TAX DUE	2003 TAX DUE	PERCENT INCREASE OR (DECREASE)
January	26,953,510	27,450,401	-1.81%	\$6,637,027	\$6,704,432	-1.01%
February	26,520,647	24,455,015	8.45	6,530,871	5,971,930	9.36
March	32,516,254	27,565,922	17.96	8,012,022	6,734,086	18.98
April	32,859,244	28,497,937	15.30	8,093,826	6,960,473	16.28
May	33,861,467	28,250,923	19.86	8,263,293	6,900,110	19.76
June	35,860,632	30,125,280	19.04	8,836,124	7,360,088	20.05
July	33,024,942	30,566,668	8.04	8,135,186	7,466,472	8.96
August	32,378,567	29,438,598	9.99	7,975,833	7,191,017	10.91
September	35,491,939	32,379,625	9.61	8,744,693	7,911,521	10.53
October	35,195,102	33,731,289	4.34	8,669,613	8,240,242	5.21
November	35,045,339	28,383,352	23.47	8,633,448	6,932,133	24.54
December	33,247,084	29,049,710	14.45	8,190,987	7,097,480	15.41
Total	392,954,727	349,894,720	12.31%	\$96,722,923	\$85,469,984	13.17%

Aircraft Fuels Tax

Aircraft fuels tax is imposed upon the importing, producing, refining, manufacturing, compounding, or blending of aircraft fuels in Nebraska for use, distribution, sale or delivery in this state. Aircraft fuels include aircraft gasoline, jet fuel, or any other fuel used exclusively for propelling aircraft.

The tax rate for aviation gasoline is five cents per gallon and the tax rate for aviation jet fuel is three cents per gallon. Revenue from the aircraft fuels tax is credited to the Department of Aeronautics Cash Fund.

Table 21 — Aircraft Fuel Net Taxable Gallons and Net Tax Due

MONTH	2004 TAXABLE GALLONS	2003 TAXABLE GALLONS	PERCENT INCREASE OR (DECREASE)	2004 TAX DUE	2003 TAX DUE	PERCENT INCREASE OR (DECREASE)
January	3,935,757	3,890,892	1.15%	\$116,056	\$114,798	1.10%
February	3,789,248	3,722,217	1.80	111,376	110,549	0.75
March	4,320,864	4,234,966	2.03	128,393	124,754	2.92
April	4,348,822	3,954,087	9.98	130,660	117,549	11.15
May	4,410,776	4,343,399	1.55	131,466	130,244	0.94
June	4,538,520	4,282,394	5.98	135,607	129,380	4.81
July	4,719,343	4,692,374	0.57	144,533	143,464	0.75
August	5,084,532	4,868,806	4.43	154,514	147,544	4.72
September	4,400,301	4,072,400	8.05	131,112	121,405	8.00
October	4,499,291	4,348,159	3.48	133,536	129,387	3.21
November	4,382,571	3,791,920	15.58	130,392	113,409	14.98
December	4,416,736	4,071,573	8.48	130,768	120,355	8.65
Total	52,846,761	50,273,187	5.12%	\$1,578,413	\$1,502,838	5.03%

Compressed Fuels Tax

The Compressed Fuel Act defines compressed fuels as compressed natural gas, liquefied petroleum gas, liquefied natural gas, butane, and any other type of compressed gas or compressed liquid gas suitable for fueling a motor vehicle, except motor vehicle or diesel fuels.

The tax rate consists of a fixed portion of 12.5 cents per gallon and a variable rate set by the State Tax

Board. All excise taxes are credited to the Highway Trust Fund. The balance is then allocated as applicable between the Highway Restoration and Improvement Bond Fund and the Highway Cash Fund.

Retailers receive a commission of two percent upon the first \$5,000 dollars collected and one-half percent upon amounts in excess of \$5,000 to offset collection costs.

Table 22 — Compressed Fuel Net Taxable Gallons and Net Tax Due

MONTH	2004 TAXABLE GALLONS	2003 TAXABLE GALLONS	PERCENT INCREASE OR (DECREASE)	2004 TAX DUE	2003 TAX DUE	PERCENT INCREASE OR (DECREASE)
January	80,993	84,869	-4.57%	\$19,748	\$20,558	-3.94%
February	89,670	100,629	-10.89	21,892	24,390	-10.24
March	190,055	190,157	-0.05	46,316	45,936	0.83
April	95,373	101,005	-5.58	23,302	24,480	-4.81
May	86,842	96,577	-10.08	21,201	23,411	-9.44
June	142,338	167,535	-15.04	34,652	40,477	-14.39
July	70,774	108,489	-34.76	17,285	26,315	-34.32
August	88,848	105,750	-15.98	21,719	25,621	-15.23
September	141,082	154,197	-8.51	34,346	37,225	-7.73
October	72,749	117,833	-38.26	17,740	28,601	-37.97
November	81,540	89,828	-9.23	19,911	21,750	-8.46
December	177,359	194,225	-8.68	43,168	46,948	-8.05
Total	1,317,623	1,511,094	-12.80%	\$321,280	\$365,712	-12.15%

Petroleum Release Remedial Action Fee

The petroleum release remedial action fee is imposed upon the importer, refiner, or distributor who first sells, offers for sale, or uses petroleum in Nebraska. The fee is nine-tenths of one cent (.009) per gallon on motor vehicle fuels such as gasoline and gasohol, and

three-tenths of one cent (.003) on all other petroleum products.

Revenue from the fee is placed in the Petroleum Release Remedial Action Cash Fund.

Table 23 — Petroleum Release Remedial Action Fee

MONTH	GALLONS SUBJECT TO THE FEE		2004 TOTAL GALLONS	2003 TOTAL GALLONS	2004 TOTAL FEE
	MOTOR VEHICLE FUELS	OTHER PETROLEUM PRODUCTS			
January	67,347,659	77,620,320	144,967,979	139,100,708	\$838,990
February	62,556,747	72,645,848	135,202,595	131,392,019	780,956
March	72,245,272	93,943,189	166,188,461	145,205,280	932,044
April	71,796,905	95,629,164	167,426,069	154,381,189	933,070
May	73,373,757	93,223,967	166,597,724	168,784,824	940,044
June	74,919,344	92,928,127	167,847,471	169,316,819	953,065
July	78,099,819	105,211,836	183,311,655	199,252,361	1,018,537
August	76,229,738	109,163,174	185,392,912	175,645,966	1,013,561
September	72,545,838	92,940,202	165,486,040	169,723,005	931,734
October	72,988,634	88,710,238	161,698,872	165,913,139	923,030
November	69,922,109	93,275,808	163,197,917	146,760,373	909,132
December	77,475,340	85,459,148	162,934,488	149,466,769	953,650
Total	869,501,162	1,100,751,021	1,970,252,183	1,914,942,452	\$11,127,813

Motor Fuels Tax Rates

For 2004 the motor fuels tax rates are as follows: January 1 through June 30, 24.8 cents; July 1 through December 31, 24.8 cents.

Per LB 1161 enacted in the 1998 Legislative Session, motor fuels tax rates will be set semiannually.

The tax rate consists of a fixed portion of 12.5 cents per gallon and a variable rate which is set semiannually. The variable portion of the rate is determined by multiplying the average statewide cost of motor fuels purchased by the State of Nebraska by the variable excise tax percent rate which is set by the State Tax Board.

The semiannual motor fuels tax rate applies to the

motor vehicle fuels, and diesel fuel tax programs.

Two cents of the fixed portion of the motor fuels tax rate is credited to the Highway Allocation Fund. The remaining 10.5 cents of the fixed portion is credited to the Highway Trust Fund. Revenue generated by the variable portion of the tax rate is credited to the Highway Cash Fund. Motor fuels tax revenue credited to the Highway Trust Fund is combined with other sources of highway user revenue and distributed to the Highway Cash Fund (53 1/3 percent) and the Highway Allocation Fund (46 2/3 percent). Highway Allocation Fund revenue is distributed 50 percent to cities and fifty percent to counties.

Chronology of Motor Fuels Tax Rates

EFFECTIVE DATE	AIRCRAFT FUEL		PETROLEUM RELEASE FEE		GASOHOL ¢/GALLON	MOTOR FUEL & DIESEL FUEL ¢/GALLON	VARIABLE EXCISE TAX		TOTAL TAX	
	GAS ¢/GAL.	JET ¢/GAL.	M.V. FUELS ¢/GALLON	OTHER PROD. ¢/GALLON			PERCENT	¢/GALLON	GASOHOL ¢/GALLON	M.F. & D.F. ¢/GALLON
Jan. 1, 1989	5	3	—	—	9.5	12.5	10.4	5.7	15.2	18.2
April 1, 1989	5	3	—	—	9.5	12.5	10.4	6.0	15.5	18.5
July 1, 1989	5	3	—	—	9.5	12.5	12.9	9.8	19.3	22.3
Oct. 1, 1989	5	3	.003	.001	9.5	12.5	14.2	9.5	19.0	22.0
Dec. 1, 1989	5	3	.003	.001	9.5	12.5	14.2	9.5	19.0	22.0
April 1, 1990	5	3	.003	.001	9.5	12.5	14.2	10.3	19.8	22.8
July 1, 1990	5	3	.003	.001	9.5	12.5	13.8	9.4	18.9	21.9
July 10, 1990	5	3	.003	.001	10.5	12.5	13.8	9.4	19.9	21.9
Oct. 1, 1990	5	3	.003	.001	10.5	12.5	13.8	8.9	19.4	21.4
Jan. 1, 1991	5	3	.003	.001	10.5	12.5	13.8	14.0	24.5	26.5
April 1, 1991	5	3	.003	.001	10.5	12.5	13.8	11.4	21.9	23.9
July 1, 1991	5	3	.003	.001	10.5	12.5	15.4	11.2	21.7	23.7
Oct. 1, 1991	5	3	.003	.001	10.5	12.5	15.4	10.9	21.4	23.4
Jan. 1, 1992	5	3	.003	.001	10.5	12.5	15.4	11.3	21.8	23.8
April 1, 1992	5	3	.003	.001	10.5	12.5	15.4	9.2	19.7	21.7
July 1, 1992	5	3	.003	.001	10.5	12.5	16.4	11.1	21.6	23.6
Oct. 1, 1992	5	3	.006	.002	10.5	12.5	16.4	11.5	22.0	24.0
Jan. 1, 1993	5	3	.006	.002	12.5	12.5	16.4	12.1	24.6	24.6
April 1, 1993	5	3	.006	.002	12.5	12.5	16.4	10.2	22.7	22.7
July 1, 1993	5	3	.006	.002	12.5	12.5	15.6	11.8	24.3	24.3
Oct. 1, 1993	5	3	.006	.002	12.5	12.5	17.6	11.3	23.8	23.8
Jan. 1, 1994	5	3	.006	.002	12.5	12.5	17.6	13.5	26.0	26.0
April 1, 1994	5	3	.006	.002	12.5	12.5	17.6	10.9	23.4	23.4
July 1, 1994	5	3	.006	.002	12.5	12.5	17.2	11.4	23.9	23.9
Oct. 1, 1994	5	3	.006	.002	12.5	12.5	17.2	12.3	24.8	24.8
Jan. 1, 1995	5	3	.006	.002	12.5	12.5	17.2	11.7	24.2	24.2
April 1, 1995	5	3	.006	.002	12.5	12.5	17.2	11.5	24.0	24.0
June 1, 1995	5	3	.006	.002	12.5	12.5	18.7	13.2	25.7	25.7
Oct. 1, 1995	5	3	.006	.002	12.5	12.5	18.7	12.3	24.8	24.8
Jan. 1, 1996	5	3	.006	.002	12.5	12.5	18.7	12.6	25.1	25.1
April 1, 1996	5	3	.006	.002	12.5	12.5	18.7	13.2	25.7	25.7
July 1, 1996	5	3	.006	.002	12.5	12.5	16.6	13.9	26.4	26.4
Oct. 1, 1996	5	3	.006	.002	12.5	12.5	16.6	12.8	25.3	25.3
Jan. 1, 1997	5	3	.006	.002	12.5	12.5	14.5	12.8	25.3	25.3
April 1, 1997	5	3	.006	.002	12.5	12.5	14.5	12.4	24.9	24.9
July 1, 1997	5	3	.006	.002	12.5	12.5	16.2	12.3	24.8	24.8
Oct. 1, 1997	5	3	.006	.002	12.5	12.5	16.2	12.0	24.5	24.5
Jan. 1, 1998	5	3	.006	.002	12.5	12.5	16.2	12.1	24.6	24.6
April 1, 1998	5	3	.006	.002	12.5	12.5	16.2	10.3	22.8	22.8
July 1, 1998	5	3	.009	.003	12.5	12.5	18.3	11.0	23.5	23.5
Jan. 1, 1999	5	3	.009	.003	12.5	12.5	18.3	10.3	22.8	22.8
July 1, 1999	5	3	.009	.003	12.5	12.5	18.6	11.6	24.1	24.1
Jan. 1, 2000	5	3	.009	.003	12.5	12.5	15.2	11.4	23.9	23.9
July 1, 2000	5	3	.009	.003	12.5	12.5	15.2	11.4	23.9	23.9
Jan. 1, 2001	5	3	.009	.003	12.5	12.5	15.2	11.4	23.9	23.9
July 1, 2001	5	3	.009	.003	12.5	12.5	11.5	12.0	24.5	24.5
Jan. 1, 2002	5	3	.009	.003	12.5	12.5	13.8	12.0	24.5	24.5
July 1, 2002	5	3	.009	.003	12.5	12.5	13.8	12.0	24.5	24.5
Jan. 1, 2003	5	3	.009	.003	12.5	12.5	11.7	12.1	24.6	24.6
July 1, 2003	5	3	.009	.003	12.5	12.5	12.2	12.1	24.6	24.6
Jan. 1, 2004	5	3	.009	.003	12.5	12.5	11.5	12.3	24.8	24.8
July 1, 2004	5	3	.009	.003	12.5	12.5	9.9	12.3	24.8	24.8



Homestead Exemption Tax

The homestead exemption program was created by the Legislature to provide property tax relief to elderly and disabled homeowners on a limited income. The specific requirements have been modified since the creation in 1969, but the main criteria is to provide local property tax relief to qualifying elderly and disabled individuals who own and live in the home for which an exemption application is made. The exemption applies to all or part of the local property taxes levied

against the home with the state reimbursing local governments from general fund revenues for the taxes exempted under the program.

For more detailed information or answers to questions about the Nebraska homestead exemption, please contact the local county assessor's office or the Department of Revenue.

Statistical Tables

The following tables, Table 1 through Table 6, are the summarization of the Nebraska Schedule I - Income Statement forms of the applicants for homestead exemption filed during the year 2004.

QUALIFIED OWNER OCCUPANT OVER 65 YEARS OLD

Table 1 - Who FILED a 2003 Federal Income Tax Return, and

Table 2 - Who DID NOT FILE a 2003 Federal Income Tax Return

Table 1 presents the household income components and medical and dental expenses for applicants who filed a 2003 Federal Income Tax Return and Table 2 the household income components and medical and dental expenses for applicants who did not file a 2003 Federal Income Tax Return under the qualification group of Over Age 65. The statistics are grouped by the sliding income scale of 100, 85, 70, 55, 40, and 25 percentage of relief and by filing status.

DISABLED INDIVIDUALS, DISABLED VETERANS AND HOMES CONTRIBUTED TO BY VETERANS AFFAIRS

Table 3 - Who FILED a 2003 Federal Income Tax Return, and

Table 4 - Who DID NOT FILE a 2003 Federal Income Tax Return

Table 3 and Table 4 provide the household income components and medical and dental expenses for applicants who filed and who did not file a 2003 Federal Income Tax Return, respectively for the following exemption groups: (1) veterans disabled by a non service-related accident or illness, (2) disabled individuals, (3) veterans with a 100 percent service-related disability, and (4) homes contributed to by the Department of Veterans Affairs. The statistics are grouped by single and married filing status.

2003 HOMESTEAD EXEMPTION PROGRAM BY COUNTIES

Table 5 - Who FILED a 2003 Federal Income Tax Return, and

Table 6 - Who DID NOT FILE a 2003 Federal Income Tax Return

Table 5 and Table 6 include all groups of exemptions and list the components of household income and medical and dental expenses by counties for applicants who filed a 2003 Federal Income Tax Return and for applicants who did not file a 2003 Federal Income Tax Return, respectively.

**Table 1 — Qualified Owner Occupant Over 65 Years Old
Statewide Applicants Who FILED a 2003 Federal Income Tax Return**

EXEMPTION	NUMBER APPROVED	TOTAL INCOME	ACTUAL VALUE	CALCULATED EXEMPTION VALUE	NUMBER OF FILERS	FEDERAL ADJ GROSS INCOME ¹	SOCIAL SECURITY INCOMERAILROAD INCOME		TIER I	
							NO.	AMOUNT	NO.	AMOUNT
100%										
Single	24,515	\$325,594,974	\$1,386,803,396	\$1,208,261,498	9,504	\$74,705,411	9,184	\$91,403,109	307	\$3,156,630
Married	14,367	251,683,041	868,596,917	705,412,354	7,480	66,066,283	7,313	108,067,266	162	2,045,372
85%										
Single	803	17,480,007	57,068,720	41,096,331	696	8,974,682	659	7,360,029	36	402,355
Married	999	25,513,411	72,703,820	48,945,520	779	11,243,612	757	12,527,276	27	348,487
70%										
Single	645	14,779,070	48,876,243	28,386,740	605	8,209,376	577	6,674,898	30	359,736
Married	905	24,329,794	66,820,135	36,184,581	731	11,644,825	701	11,416,322	36	536,044
55%										
Single	558	13,392,353	41,086,857	19,022,048	526	7,861,525	504	5,808,875	20	237,300
Married	800	22,570,993	58,778,262	25,819,442	688	11,388,217	660	11,236,345	34	517,745
40%										
Single	472	11,832,205	35,091,211	11,685,755	450	7,121,938	435	4,970,149	15	171,254
Married	721	21,293,374	54,540,794	16,947,146	650	11,382,689	627	10,857,218	24	334,971
25%										
Single	331	8,678,691	24,697,407	5,149,915	327	5,439,229	317	3,662,381	8	80,368
Married	532	16,421,090	42,176,361	8,237,199	485	8,983,531	468	8,157,653	23	358,226
All Approved										
Single	27,324	391,757,300	1,593,623,834	1,313,602,287	12,108	112,312,161	11,676	119,879,441	416	4,407,643
Married	18,324	361,811,703	1,163,616,289	841,546,242	10,813	120,709,157	10,526	162,262,080	306	4,140,845

¹ Only positive income is used in the compilation.

EXEMPTION	NEBRASKA ADJUSTMENT		INCOME FROM NEBRASKA OBLIGATIONS		MEDICAL/DENTAL EXPENSE		MEDICAL/DENTAL DEDUCTION		HOUSEHOLD INCOME	
	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT
100%										
Single	169	\$2,262,668	63	\$81,430	5,380	\$26,869,810	5,223	\$22,744,185	9,514	\$145,687,539
Married	134	\$3,074,600	41	\$70,888	5,120	\$45,313,484	5,074	\$40,103,452	7,488	\$132,003,876
85%										
Single	13	\$19,642	10	\$7,124	613	\$2,267,941	587	\$1,673,900	696	\$15,089,933
Married	6	\$30,454	*	*	744	\$5,311,534	733	\$4,383,233	779	\$19,776,397
70%										
Single	19	\$59,022	10	\$18,524	529	\$1,977,167	497	\$1,444,413	605	\$13,864,466
Married	5	\$10,161	4	\$2,985	699	\$4,960,030	686	\$4,053,757	731	\$19,556,580
55%										
Single	16	\$22,111	15	\$12,055	476	\$1,817,328	448	\$1,316,467	526	\$12,625,400
Married	8	\$26,560	5	\$3,100	653	\$4,713,911	643	\$3,829,844	688	\$19,342,122
40%										
Single	9	\$17,897	6	\$15,532	391	\$1,437,457	359	\$1,015,573	450	\$11,281,197
Married	5	\$3,504	3	\$4,968	625	\$4,365,760	617	\$3,495,007	650	\$19,088,341
25%										
Single	19	\$40,599	9	\$20,670	287	\$1,017,827	275	\$693,941	327	\$8,549,306
Married	7	\$21,153	*	*	466	\$3,225,024	457	\$2,551,219	485	\$14,976,660
All Approved										
Single	245	\$2,421,939	113	\$155,335	7,676	\$35,387,530	7,389	\$28,888,479	12,118	\$207,097,841
Married	165	\$3,166,432	57	\$99,995	8,307	\$67,889,743	8,210	\$58,416,512	10,821	\$224,743,976

**Table 2 — Qualified Owner Occupant Over 65 Years Old
Statewide Applicants Who DID NOT FILE a 2003 Federal Income Tax Return**

EXEMPTION	WAGES & SALARIES		SOCIAL SECURITY INCOME		TIER I RAILROAD INCOME		PENSIONS & ANNUITIES		TAXABLE PENSIONS & ANNUITIES	
	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NUMBER	AMOUNT
100%										
Single	921	\$2,990,967	14,632	\$150,945,282	644	\$5,617,872	2,571	\$8,838,984	4,497	\$13,261,049
Married	838	3,262,778	6,887	109,739,164	223	2,595,906	1,647	7,302,175	2,683	11,013,935
85%										
Single	23	210,442	106	1,471,956	10	111,704	42	222,459	67	405,575
Married	43	294,037	220	4,250,121	11	182,210	105	918,254	154	1,110,054
70%										
Single	9	96,814	36	519,589	5	75,596	8	55,280	23	142,657
Married	33	222,545	177	3,426,141	9	154,629	82	616,496	127	889,860
55%										
Single	7	72,271	33	444,580	0	0	10	95,178	19	157,073
Married	22	185,428	116	2,257,933	7	88,424	58	432,417	83	602,203
40%										
Single	8	80,405	22	309,476	*	*	7	38,117	11	76,308
Married	13	97,205	76	1,496,767	4	63,264	37	308,365	57	444,459
25%										
Single	*	*	6	74,153	0	0	*	*	3	38,633
Married	20	172,301	44	889,382	3	62,763	25	187,291	36	254,397
All Approved										
Single	970	3,469,398	14,835	153,765,036	661	5,836,213	2,640	9,268,654	4,620	14,081,295
Married	969	4,234,294	7,520	122,059,508	257	3,147,196	1,954	9,764,998	3,140	14,314,908

EXEMPTION	TAXABLE IRA DISTRIBUTIONS		TAX EXEMPT IRA DISTRIBUTIONS		TAXABLE INTEREST		INTEREST		OTHER INCOME	
	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT
100%										
Single	941	\$1,951,285	1,522	\$3,029,854	679	\$903,499	7,518	\$10,435,469	1,141	\$3,303,978
Married	901	2,611,804	1,326	3,582,191	293	465,870	3,875	6,424,627	712	2,662,677
85%										
Single	16	75,654	28	109,347	6	32,850	65	163,776	12	39,104
Married	57	265,194	83	372,008	12	21,790	150	330,399	20	66,442
70%										
Single	7	42,500	9	45,775	4	4,916	20	65,438	5	27,528
Married	45	250,496	71	361,764	12	33,419	135	312,791	16	72,654
55%										
Single	5	35,941	6	43,516	*	*	16	36,589	6	37,626
Married	32	124,915	41	160,530	7	19,608	86	225,137	16	74,890
40%										
Single	4	13,828	5	15,708	0	0	12	32,181	5	47,908
Married	21	113,812	29	147,421	*	*	55	162,534	9	59,819
25%										
Single	0	0	*	*	0	0	3	3,841	0	0
Married	19	94,525	27	138,205	*	*	33	39,145	7	20,521
All Approved										
Single	973	2,119,208	1,572	3,252,569	690	948,244	7,634	10,737,294	1,169	3,456,144
Married	1,075	3,460,746	1,577	4,762,119	327	553,283	4,334	7,494,633	780	2,957,003

Table 2 — Qualified Owner Occupant Over 65 Years Old
Statewide Applicants Who DID NOT FILE a 2003 Federal Income Tax Return (cont.)

EXEMPTION	MEDICAL & DENTAL EXPENSES		MEDICAL & DENTAL DEDUCTIONS		HOUSEHOLD INCOME	
	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT
100%						
Single	4,178	\$13,183,729	3,886	\$10,769,804	15,027	\$179,907,435
Married	3,662	23,419,182	3,587	20,091,230	7,018	119,686,018
85%						
Single	74	219,652	68	151,491	113	2,390,074
Married	200	1,126,151	198	887,839	227	5,737,014
70%						
Single	31	87,688	26	59,963	40	914,604
Married	167	905,130	164	700,329	181	4,773,213
55%						
Single	21	51,954	18	31,681	33	766,951
Married	93	497,430	92	379,881	119	3,228,873
40%						
Single	18	59,702	16	42,020	23	551,008
Married	73	356,576	72	264,124	79	2,205,030
25%						
Single	6	19,430	5	14,007	6	129,488
Married	41	199,244	39	144,300	47	1,444,429
All Approved						
Single	4,328	13,622,155	4,019	11,068,966	15,242	184,659,560
Married	4,236	26,503,713	4,152	22,467,703	7,671	137,074,577

Table 3 — Disabled Individuals, Veterans, and Homes Contributed by the Department of Veteran Affairs Statewide Applicants Who FILED a 2003 Federal Income Tax Return

	NUMBER APPROVED	TOTAL INCOME	ACTUAL VALUE	CALCULATED EXEMPTION VALUE	NUMBER OF FILERS	FEDERAL ADJ. GROSS INCOME ¹	SOCIAL SECURITY INCOME		TIER I RAILROAD INCOME	
							NO.	AMOUNT	NO.	AMOUNT
Veterans Disabled by a Non-Service-Related Accident or Illness										
Single	210	\$1,676,608	\$11,368,861	\$10,918,019	58	\$582,162	28	\$324,595	*	*
Married	684	12,300,339	50,469,015	46,902,669	394	5,474,613	232	3,756,077	18	\$288,867
Disabled Individuals										
Single	1,169	7,522,096	70,310,552	69,004,555	386	3,973,073	137	1,458,333	5	45,602
Married	1,298	19,952,128	87,454,990	84,119,463	855	13,649,527	294	4,498,463	18	211,862
Veterans with a 100% Service-Related Disability										
Single	702	7,437,514	52,943,310	51,693,131	291	2,974,110	168	1,608,128	*	*
Married	757	11,497,048	60,043,359	56,739,504	449	6,203,819	190	2,825,031	*	*
Homes Contributed to by the Department of Veteran Affairs										
	95	NA	14,338,270	14,338,270	NA	NA	NA	NA	NA	NA

¹ Only positive income is used in the compilation.

	NEBRASKA ADJUSTMENT		INCOME FROM NEBRASKA OBLIGATIONS		MEDICAL/DENTAL EXPENSE		MEDICAL/DENTAL DEDUCTIONS		HOUSEHOLD INCOME	
	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT
Veterans Disabled by a Non-Service- Related Accident or Illness										
Single	0	\$0	0	\$0	27	\$93,636	25	\$72,560	58	\$846,541
Married	3	30,624	0	0	264	2,057,093	259	1,760,921	394	7,800,477
Disabled Individuals										
Single	4	27,183	*	*	203	1,259,566	197	1,118,767	386	4,525,042
Married	4	14,516	*	*	512	3,982,816	504	3,470,173	855	14,981,117
Veterans with a 100% Service-Related Disability										
Single	11	33,529	6	7,502	124	425,116	117	331,474	291	4,307,483
Married	6	51,351	5	26,108	216	1,115,961	202	909,291	449	8,072,705
Homes Contributed to by the Department of Veteran Affairs										
	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Table 4 — Disabled Individuals, Veterans, and Homes Contributed by the Department of Veteran Affairs Statewide Applicants Who DID NOT FILE a 2003 Federal Income Tax Return

EXEMPTION	WAGES & SALARIES		SOCIAL SECURITY INCOME		TIER I RAILROAD INCOME		PENSIONS & ANNUITIES		TAXABLE PENSIONS & ANNUITIES	
	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT
Veterans Disabled by a Non-Service- Related Accident or Illness										
Single	15	\$129,572	47	\$527,188	3	\$30,725	16	\$62,021	29	\$123,426
Married	32	202,308	234	4,032,895	7	68,810	71	395,899	95	481,340
Disabled Individuals										
Single	56	284,899	214	2,214,322	13	128,147	42	196,496	84	263,668
Married	62	400,824	259	4,235,999	5	90,823	67	408,440	121	572,518
Veterans with a 100% Service-Related Disability										
Single	18	111,653	248	2,336,931	*	*	43	252,073	81	430,071
Married	36	219,947	183	2,803,894	3	23,982	42	294,559	76	415,480
Homes Contributed to by the Department of Veteran Affairs										
	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

EXEMPTION	TAXABLE IRA DISTRIBUTIONS		TAX EXEMPT IRA DISTRIBUTIONS		TAXABLE INTEREST		INTEREST		OTHER INCOME	
	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT
Veterans Disabled by a Non-Service- Related Accident or Illness										
Single	3	\$12,242	4	\$3,064	3	\$11,355	26	\$9,643	6	\$16,493
Married	30	93,663	45	136,363	7	25,035	126	194,599	16	52,621
Disabled Individuals										
Single	14	21,296	14	23,147	14	15,482	105	95,913	50	205,396
Married	18	56,481	33	113,486	11	30,583	121	203,074	37	138,198
Veterans with a 100% Service-Related Disability										
Single	10	19,481	24	59,634	10	16,391	163	213,146	18	75,707
Married	14	38,103	29	94,250	10	9,171	125	152,992	18	47,903
Homes Contributed to by the Department of Veteran Affairs										
	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

	MEDICAL & DENTAL EXPENSES		MEDICAL & DENTAL DEDUCTIONS		HOUSEHOLD INCOME ¹	
	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT
Veterans Disabled by a Non-Service- Related Accident or Illness						
Single	25	\$37,405	22	\$28,040	88	\$830,067
Married	138	824,826	138	692,852	256	4,503,824
Disabled Individuals						
Single	98	371,439	97	332,377	373	3,002,057
Married	149	1,053,881	148	922,574	330	4,971,035
Veterans with a 100% Service-Related Disability						
Single	68	157,113	63	122,181	288	3,130,031
Married	75	403,563	75	336,115	227	3,424,343
Homes Contributed to by the Department of Veteran Affairs						
	N/A	N/A	N/A	N/A	N/A	N/A

¹ Only positive income is used in the compilation.

Table 5 — Homestead Exemption Program by Counties, Applicants Who FILED a 2003 Federal Income Tax Return

COUNTY	NUMBER APPROVED	TOTAL INCOME	ACTUAL VALUE	EXEMPTION VALUE	NUMBER OF FILERS	FEDERAL ADJ. GROSS INCOME ¹	SOCIAL SECURITY INCOME		TIER I RAILROAD INCOME	
							NO.	AMOUNT	NO.	AMOUNT
ADAMS	962	\$16,096,433	\$57,085,015	\$44,509,580	442	\$4,764,974	392	\$5,322,307	14	\$194,657
ANTELOPE	428	6,320,685	14,743,826	11,183,581	236	2,280,531	226	2,731,291	0	0
ARTHUR	16	248,879	572,280	442,195	14	88,958	13	143,240	0	0
BANNER	18	276,893	707,403	542,043	14	150,337	11	130,180	0	0
BLAINE	28	422,671	671,385	516,290	20	125,466	19	218,263	0	0
BOONE	329	4,910,393	13,224,870	9,188,719	182	1,797,778	178	2,035,936	0	0
BOX BUTTE	415	6,386,649	19,573,103	14,614,759	211	2,135,935	177	2,317,029	29	374,396
BOYD	180	2,571,701	4,153,990	3,593,323	100	981,733	96	1,037,442	*	*
BROWN	225	3,291,748	7,372,808	5,976,513	124	1,123,713	117	1,347,720	*	*
BUFFALO	1,101	18,190,553	68,843,535	58,048,274	588	6,523,932	537	7,074,641	10	106,689
BURT	448	7,205,953	21,079,505	14,280,677	240	2,470,028	234	3,046,732	0	0
BUTLER	340	5,265,053	16,063,760	11,787,483	182	1,893,633	175	2,072,005	0	0
CASS	596	9,878,683	45,566,656	37,613,103	302	3,171,079	275	3,594,479	15	169,886
CEDAR	491	7,693,714	21,218,585	14,878,800	284	3,125,341	275	3,139,921	*	*
CHASE	185	2,788,496	8,146,396	5,677,179	92	875,608	88	1,172,644	*	*
CHERRY	240	3,369,678	9,709,988	7,039,224	108	1,063,765	101	1,152,768	*	*
CHEYENNE	365	6,000,158	17,262,138	12,946,609	193	1,844,049	181	2,407,986	*	*
CLAY	277	4,398,975	11,889,077	8,519,928	145	1,510,091	133	1,740,673	*	*
COLFAX	465	7,040,876	25,829,200	16,623,737	258	2,588,203	252	3,015,855	*	*
CUMING	513	8,332,399	24,939,760	17,938,546	337	3,567,336	327	3,949,406	0	0
CUSTER	635	9,043,489	20,852,033	16,166,985	363	3,130,172	351	4,233,214	*	*
DAKOTA	479	7,336,322	29,205,798	22,276,852	186	1,928,833	171	2,180,328	*	*
DAWES	383	6,001,907	18,844,500	12,046,873	203	1,938,965	180	2,252,379	14	151,766
DAWSON	693	11,284,660	38,912,595	27,216,502	313	2,934,006	294	3,956,055	*	*
DEUEL	110	1,634,029	4,007,858	3,334,258	55	402,375	54	810,515	*	*
DIXON	300	4,553,797	13,176,090	9,377,907	162	1,672,464	156	1,761,640	*	*
DODGE	1,327	22,541,394	103,289,095	77,986,975	678	6,907,910	634	8,489,342	*	*
DOUGLAS	9,887	163,321,349	704,360,769	596,546,415	4,409	49,102,771	3,962	51,624,580	205	2,202,887
DUNDY	88	1,246,342	2,713,484	2,166,443	38	397,872	37	390,476	0	0
FILLMORE	291	4,593,922	10,448,959	8,169,718	151	1,469,582	146	1,850,283	*	*
FRANKLIN	242	3,439,272	5,504,890	5,246,866	132	1,199,302	122	1,367,995	*	*
FRONTIER	124	2,100,943	6,818,205	3,563,728	74	666,178	73	905,580	0	0
FURNAS	277	4,117,742	9,343,620	7,261,128	135	1,383,209	132	1,514,486	*	*
GAGE	1,044	16,534,753	56,240,485	41,253,653	489	5,066,510	454	5,860,877	13	176,241
GARDEN	147	2,191,320	4,782,085	3,659,481	68	646,929	64	771,941	0	0
GARFIELD	137	2,022,542	4,601,870	3,640,571	70	810,030	65	711,175	0	0
GOSPER	83	1,405,189	3,734,107	2,992,362	43	460,707	39	469,727	0	0
GRANT	26	379,831	893,540	546,530	19	167,556	18	234,828	0	0
GREELEY	174	2,466,554	5,208,340	4,237,356	108	975,539	103	1,138,191	0	0
HALL	1,640	27,494,150	114,531,275	89,988,400	827	8,923,743	732	9,751,990	26	267,315
HAMILTON	255	4,228,473	14,967,085	11,628,631	137	1,593,715	124	1,693,103	*	*
HARLAN	209	3,320,761	7,466,600	5,748,883	96	1,006,557	92	1,150,182	*	*
HAYES	41	577,366	1,030,746	899,671	28	221,901	27	329,257	0	0
HITCHCOCK	171	2,499,978	5,202,055	4,415,104	74	669,986	73	906,331	0	0
HOLT	604	8,474,615	22,881,466	16,941,972	321	3,090,348	305	3,482,035	*	*
HOOKER	62	961,886	1,797,644	1,581,271	25	288,903	23	282,138	*	*
HOWARD	345	5,297,834	17,757,610	12,395,038	198	1,927,580	180	2,088,306	*	*
JEFFERSON	499	7,425,632	17,937,511	13,665,000	196	1,919,654	182	2,271,293	11	116,706
JOHNSON	296	4,532,117	14,427,540	10,342,383	169	1,721,963	158	1,862,786	*	*
KEARNEY	177	2,981,342	9,405,783	6,958,510	85	960,456	76	1,016,233	0	0
KEITH	436	7,132,769	24,294,745	15,798,859	220	2,252,607	208	2,779,811	*	*
KEYA PAHA	48	649,816	1,271,522	1,113,278	28	238,072	27	306,905	0	0
KIMBALL	192	3,125,293	7,607,356	5,822,398	87	909,194	77	1,126,196	0	0
KNOX	607	8,897,406	18,530,543	15,215,961	299	3,110,229	289	3,217,226	0	0
LANCASTER	4,669	78,205,320	444,540,466	372,802,023	2,440	26,698,316	2,177	29,218,179	120	1,531,917
LINCOLN	1,131	18,754,875	63,391,566	48,233,708	565	5,914,529	426	5,424,106	114	1,612,348
LOGAN	27	378,373	916,453	789,157	15	91,265	14	158,558	*	*
LOUP	38	476,795	963,070	887,595	24	147,466	24	241,504	0	0
MADISON	1,012	16,474,737	59,864,304	47,112,823	489	5,284,465	462	5,844,861	*	*
MCPHERSON	29	505,083	1,046,612	779,524	21	236,128	20	230,734	*	*
MERRICK	382	6,134,946	19,321,895	13,673,872	208	2,119,896	193	2,475,832	*	*
MORRILL	271	3,953,270	9,598,243	7,600,265	124	1,210,847	118	1,450,424	*	*
NANCE	229	3,593,591	9,286,760	6,829,945	135	1,328,565	130	1,577,331	*	*
NEMAH	339	5,060,901	13,527,400	9,997,802	165	1,612,434	155	1,963,152	0	0
NUCKOLLS	310	4,797,653	8,086,520	6,515,582	146	1,390,926	142	1,801,489	0	0
OTOE	626	9,636,938	38,545,650	28,861,288	323	3,254,402	302	3,898,723	*	*
PAWNEE	248	3,713,694	6,769,245	5,726,625	129	1,355,030	122	1,329,977	*	*
PERKINS	133	2,121,477	5,564,500	4,058,290	80	733,468	75	997,060	0	0
PHILIPS	291	4,670,740	15,057,802	12,375,616	144	1,402,007	133	1,788,482	*	*
PIERCE	387	6,047,337	18,457,980	13,378,625	222	2,262,213	211	2,475,366	0	0
PLATTE	976	16,736,530	68,285,810	54,627,528	491	5,165,720	465	5,890,106	*	*
POLK	263	4,163,409	12,954,715	9,426,341	161	1,652,596	154	2,054,592	*	*
RED WILLOW	442	7,268,493	21,868,845	14,577,744	223	2,335,484	197	2,605,009	16	196,048
RICHARDSON	624	9,049,839	20,294,994	16,574,112	288	2,810,599	264	3,142,851	*	*
ROCK	116	1,398,183	2,977,245	2,585,396	63	443,651	60	600,167	0	0
SALINE	547	8,483,398	31,294,874	22,493,034	291	2,787,999	280	3,503,974	*	*
SARPY	1,556	26,665,775	161,682,914	134,749,609	862	10,315,510	701	8,907,050	31	385,591
SAUNDERS	832	13,658,793	65,120,887	51,442,842	509	5,372,497	477	6,098,975	*	*
SCOTTS BLUFF	1,710	28,176,082	103,925,754	68,887,647	710	7,638,852	651	8,966,648	*	*
SEWARD	497	8,416,724	34,415,154	28,175,678	287	3,153,698	273	3,704,685	*	*
SHERIDAN	330	4,982,229	11,691,792	9,196,291	177	1,649,313	167	2,033,647	*	*
SHERMAN	261	3,987,938	9,242,205	6,862,989	138	1,438,542	135	1,562,083	*	*
SIOUX	38	522,345	1,276,069	1,069,050	27	217,769	26	283,390	*	*
STANTON	202	3,103,389	10,061,075	6,787,922	112	1,163,156	102	1,208,855	0	0
THAYER	330	5,331,206	10,643,080	8,273,693	162	1,652,670	152	1,836,012	*	*
THOMAS	38	464,070	890,816	871,102	19	101,922	19	199,808	0	0
THURSTON	207	3,536,596	6,877,340	5,202,054	118	1,191,852	115	1,482,914	0	0
VALLEY	288	4,632,592	11,114,125	8,454,736	146	1,407,371	137	1,634,800	*	*
WASHINGTON	512	8,204,477	45,696,756	38,338,548	264	2,787,820	249	3,461,147	*	*
WAYNE	281	4,695,191	15,924,840	11,659,169	177	1,848,259	174	2,172,073	0	0
WEBSTER	271	3,999,108	8,464,162	6,576,805	114	1,322,062	100	1,203,516	*	*
WHEELER	32	413,158	661,340	616,236	19	153,816	18	150,020	0	0
YORK	437	7,035,791	23,164,145	17,281,103	208	2,047,202	196	2,596,130	*	*
OMAHA ²	11,955	198,191,602	911,740,439	769,634,572	5,535	62,206,101	4,912	63,992,778	238	2,599,856
LINCOLN	4,669	78,205,320	444,540,466	372,802,023	2,440	26,698,316	2,177	29,218,179	120	1,531,917
OTHER	33,939	537,559,514	1,747,887,575	1,318,042,293	17,379	176,974,206	16,162	203,401,192	410	5,036,360
TOTAL	50,563	\$813,956,436	\$3,104,168,480	\$2,460,478,888	25,354	\$265,878,623	23,251	\$296,612,149	768	\$9,168,133

¹ Only positive income is used in the compilation

* = Suppressed to avoid disclosure of confidential information.

² "Omaha" refers to Douglas, Sarpy & Washington Counties; "Lincoln" refers to Lancaster County; "Other" refers to the balance of the state.

Table 5 — Homestead Exemption Program by Counties, Applicants Who FILED a 2003 Federal Income Tax Return (Cont.)

COUNTY	NEBRASKA ADJUSTMENTS		INCOME FROM NEBR. OBLIGATIONS		MEDICAL & DENTAL EXPENSES		MEDICAL & DENTAL DEDUCTIONS		HOUSEHOLD INCOME	
	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT
ADAMS	*	*	*	*	289	\$1,883,066	281	\$1,582,429	442	\$8,668,297
ANTELOPE	*	*	*	*	147	997,840	144	859,170	236	4,056,586
ARTHUR	*	*	*	*	*	*	*	*	14	202,608
BANNER	0	\$0	0	0	*	*	*	*	14	245,809
BLAINE	*	*	0	0	*	*	*	*	20	326,120
BOONE	*	*	*	*	119	688,072	115	581,493	182	3,144,326
BOX BUTTE	*	*	0	0	153	1,179,296	149	1,027,801	211	3,773,549
BOYD	*	*	0	0	43	412,863	43	368,502	100	1,644,393
BROWN	*	*	*	*	85	496,373	81	421,492	124	1,992,707
BUFFALO	16	246,574	*	*	437	3,110,118	429	2,655,725	589	11,112,839
BURT	*	*	0	0	168	1,186,493	167	1,015,512	240	4,382,446
BUTLER	*	*	*	*	103	869,327	102	762,097	182	3,237,809
CASS	*	*	*	*	228	1,272,418	219	1,048,435	302	5,865,607
CEDAR	*	*	*	*	163	1,222,601	162	1,050,406	284	5,134,805
CHASE	*	*	0	0	62	396,319	62	334,505	92	1,662,829
CHERRY	*	*	0	0	73	442,878	71	387,484	108	1,789,232
CHEYENNE	*	*	*	*	104	653,763	103	544,388	193	3,637,244
CLAY	*	*	*	*	92	665,090	89	571,914	145	2,665,928
COLFAX	10	73,112	*	*	159	1,143,220	154	986,553	259	4,535,810
CUMING	*	*	*	*	190	1,679,560	190	1,479,309	337	5,901,571
CUSTER	14	261,988	*	*	247	1,531,482	237	1,334,038	363	5,815,255
DAKOTA	0	0	0	0	135	838,860	130	709,835	186	3,430,077
DAWES	*	*	*	*	103	644,871	102	534,169	203	3,700,968
DAWSON	*	*	*	*	180	1,207,941	177	1,023,440	313	5,761,474
DEUEL	*	*	0	0	24	185,055	24	159,799	55	971,910
DIXON	*	*	0	0	120	744,425	118	636,830	162	2,780,184
DODGE	*	*	*	*	450	2,951,429	441	2,495,105	678	12,881,472
DOUGLAS	58	361,094	40	65,444	3,329	18,590,564	3,194	15,286,225	4,412	87,830,684
DUNDY	*	*	0	0	16	161,352	15	146,190	38	618,076
FILLMORE	*	*	0	0	95	719,751	95	622,215	151	2,704,736
FRANKLIN	0	0	0	0	73	453,158	72	389,349	134	2,119,396
FRONTIER	*	*	*	*	41	250,181	41	209,837	74	1,324,682
FURNAS	*	*	0	0	90	499,676	89	413,933	136	2,409,329
GAGE	*	*	*	*	351	2,340,352	346	1,989,219	489	9,046,299
GARDEN	*	*	*	*	31	181,625	30	146,555	68	1,219,996
GARFIELD	*	*	*	*	33	266,304	33	230,142	70	1,272,761
GOSPER	*	*	0	0	24	157,641	24	131,604	43	800,136
GRANT	0	0	*	*	15	104,221	15	91,455	19	294,291
GREELEY	*	*	0	0	52	368,836	52	318,001	108	1,683,508
HALL	10	15,596	*	*	529	3,413,395	521	2,860,278	827	16,070,212
HAMILTON	*	*	*	*	101	739,226	101	632,746	138	2,648,239
HARLAN	*	*	*	*	62	452,603	60	387,901	97	1,827,884
HAYES	*	*	0	0	16	101,357	16	87,162	28	458,074
HITCHCOCK	*	*	0	0	50	342,092	50	295,544	75	1,238,577
HOLT	*	*	*	*	193	1,387,643	190	1,216,793	321	5,248,429
HOOVER	0	0	0	0	11	57,341	11	44,323	26	510,475
HOWARD	*	*	*	*	92	656,552	88	559,211	198	3,344,715
JEFFERSON	*	*	*	*	137	883,198	134	750,822	196	3,486,880
JOHNSON	*	*	0	0	107	794,865	106	689,099	169	2,867,278
KEARNEY	*	*	0	0	60	357,307	59	297,250	85	1,640,552
KEITH	*	*	*	*	155	1,038,384	147	882,634	220	4,137,676
KEYA PAHA	*	*	0	0	19	163,056	19	145,685	28	384,735
KIMBALL	*	*	*	*	68	478,335	66	409,490	87	1,656,193
KNOX	*	*	0	0	194	1,266,703	191	1,078,379	299	5,134,517
LANCASTER	47	165,819	28	36,701	2,027	12,912,022	1,975	10,925,496	2,441	46,825,158
LINCOLN	16	217,006	*	*	370	2,739,888	368	2,361,546	565	10,591,963
LOGAN	*	*	0	0	*	*	*	*	15	232,234
LOUP	*	*	0	0	*	*	*	*	24	306,938
MADISON	*	*	0	0	361	2,384,793	358	2,026,659	489	9,117,655
MCPHERSON	0	0	0	0	10	71,966	10	61,140	21	413,034
MERRICK	*	*	*	*	127	860,710	126	734,855	208	3,802,309
MORRILL	*	*	*	*	73	454,631	71	381,317	124	2,251,586
NANCE	*	*	0	0	68	564,343	68	490,586	135	2,361,646
NEMAH	*	*	*	*	95	723,480	92	625,308	165	2,885,591
NUCKOLLS	*	*	*	*	98	649,599	94	556,701	146	2,636,510
OTOE	*	*	*	*	225	1,568,935	221	1,341,842	323	5,726,875
PAWNEE	*	*	0	0	74	537,748	74	466,181	129	2,227,923
PERKINS	*	*	0	0	54	326,526	53	273,126	80	1,388,494
PHILPS	*	*	0	0	103	716,356	100	617,273	144	2,544,975
PIERCE	*	*	*	*	139	961,320	136	822,791	223	3,845,122
PLATTE	10	34,712	*	*	295	1,750,584	289	1,442,963	491	9,600,673
POLK	*	*	0	0	113	1,022,121	111	901,516	161	2,817,238
RED WILLOW	*	*	*	*	146	1,007,078	145	853,088	223	4,258,191
RICHARDSON	10	87,302	*	*	178	1,253,412	175	1,084,163	288	5,046,007
ROCK	*	*	0	0	22	140,559	22	121,830	63	851,397
SALINE	*	*	*	*	225	1,471,128	221	1,262,123	291	4,999,359
SARPY	11	133,992	12	13,873	621	3,451,493	592	2,847,619	864	16,788,371
SAUNDERS	*	*	*	*	351	2,345,789	342	1,991,404	509	9,506,860
SCOTTS BLUFF	*	*	*	*	387	2,660,700	386	2,213,444	710	14,341,471
SEWARD	*	*	*	*	204	1,531,930	202	1,319,602	287	5,476,951
SHERIDAN	*	*	0	0	118	726,538	112	617,951	178	3,001,284
SHERMAN	*	*	0	0	77	567,198	77	485,143	138	2,446,111
SIOUX	*	*	*	*	14	113,478	14	102,933	27	374,687
STANTON	*	*	0	0	70	425,900	65	361,255	112	1,950,940
THAYER	*	*	*	*	93	642,262	90	544,976	162	2,983,489
THOMAS	*	*	*	*	10	59,397	10	57,594	19	249,407
THURSTON	*	*	0	0	61	410,548	59	344,320	118	2,247,797
VALLEY	*	*	0	0	68	433,422	67	361,541	146	2,571,401
WASHINGTON	*	*	*	*	247	1,551,274	246	1,312,792	264	4,935,964
WAYNE	*	*	*	*	125	888,494	123	761,795	178	3,225,410
WEBSTER	*	*	*	*	63	566,638	62	499,608	114	2,107,828
WHEELER	0	0	0	0	*	*	*	*	19	262,593
YORK	*	*	*	*	155	918,712	150	766,120	208	3,873,563
OMAHA ²	77	553,727	55	80,997	4,197	23,593,331	4,032	19,446,636	5,540	109,555,020
LINCOLN	47	165,819	28	36,701	2,027	12,912,022	1,975	10,925,496	2,441	46,825,158
OTHER	314	5,026,028	102	178,859	11,105	75,706,104	10,896	64,596,043	17,391	315,995,006
TOTAL	438	\$5,745,574	185	\$296,557	17,329	\$112,211,457	16,903	\$94,968,175	25,372	\$472,375,184

¹ Only positive income is used in the compilation.

* = Suppressed to avoid disclosure of confidential information.

² "Omaha" refers to Douglas, Sarpy & Washington Counties; "Lincoln" refers to Lancaster County; "Other" refers to the balance of the state.

Table 6 — Homestead Exemption Program by Counties, Applicants Who DID NOT FILE a 2003 Federal Income Tax Return

COUNTY	WAGES & SALARIES		SOCIAL SECURITY INCOME		TIER I RAILROAD INCOME		PENSIONS & ANNUITIES		TAXABLE PENSIONS & ANNUITIES	
	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT
ADAMS	49	\$171,100	487	\$6,316,874	14	\$126,862	86	\$323,758	187	\$662,035
ANTELOPE	18	91,457	182	2,059,564	0	0	32	128,735	42	150,457
ARTHUR	0	0	*	*	0	0	0	0	*	*
BANNER	0	0	*	*	0	0	0	0	0	0
BLAINE	0	0	*	*	0	0	*	*	*	*
BOONE	20	81,228	143	1,489,241	*	*	*	*	15	35,860
BOX BUTTE	11	47,386	181	2,116,131	30	320,103	29	239,059	52	182,176
BOYD	*	*	77	761,538	0	0	*	*	11	45,018
BROWN	13	41,257	99	1,106,550	*	*	11	53,207	18	65,008
BUFFALO	47	243,961	480	6,058,898	16	178,484	69	301,358	168	616,658
BURT	26	113,721	201	2,435,279	*	*	22	86,122	54	213,469
BUTLER	16	48,465	150	1,697,350	*	*	37	105,106	47	115,416
CASS	17	69,450	270	3,389,218	18	182,524	81	375,754	112	425,956
CEDAR	26	117,378	200	2,159,702	*	*	31	97,771	46	137,150
CHASE	11	43,879	92	1,067,602	0	0	*	*	20	62,856
CHERRY	*	*	125	1,402,644	*	*	24	121,296	30	101,409
CHEYENNE	10	62,834	166	2,042,154	*	*	22	122,430	31	168,683
CLAY	20	75,007	119	1,508,840	*	*	21	109,741	31	126,398
COLFAX	19	59,039	197	2,256,971	*	*	16	37,517	34	71,064
CUMING	11	28,913	177	2,098,097	*	*	12	56,442	26	95,186
CUSTER	23	111,943	253	2,805,201	*	*	33	117,452	62	215,156
DAKOTA	27	115,722	283	3,597,189	*	*	62	216,506	85	280,850
DAWES	10	44,112	155	1,775,382	18	214,872	13	44,089	35	154,109
DAWSON	35	130,223	368	4,769,538	*	*	86	313,210	112	373,456
DEUEL	*	*	49	611,828	*	*	10	59,116	10	35,953
DIXON	21	74,704	135	1,554,913	*	*	17	72,173	29	91,618
DODGE	64	216,485	620	8,323,053	22	214,042	141	562,527	267	980,561
DOUGLAS	318	1,680,957	5,036	64,222,724	243	2,115,820	1,262	5,638,430	2,311	9,466,859
DUNDY	*	*	51	549,997	0	0	*	*	*	*
FILLMORE	16	60,048	133	1,652,701	*	*	21	64,515	33	104,397
FRANKLIN	*	*	98	1,202,555	0	0	11	29,348	20	57,636
FRONTIER	12	43,285	48	631,399	*	*	*	*	*	*
FURNAS	20	91,536	132	1,451,317	*	*	18	81,306	29	100,340
GAGE	53	192,990	528	6,577,342	*	*	117	400,497	204	651,975
GARDEN	*	*	74	844,868	*	*	15	43,238	18	53,494
GARFIELD	13	29,242	64	640,994	*	*	*	*	*	*
GOSPER	*	*	38	489,663	*	*	*	*	10	38,287
GRANT	0	0	*	*	*	*	*	*	*	*
GREELEY	73	363,350	756	722,900	0	0	*	*	11	39,775
HALL	14	31,099	110	9,838,688	33	275,459	76	297,472	236	841,235
HAMILTON	12	44,092	103	1,376,540	*	*	32	161,396	44	143,650
HARLAN	0	0	12	1,275,461	*	*	11	66,108	28	110,832
HAYES	12	34,921	95	120,015	0	0	*	*	*	*
HITCHCOCK	27	119,861	271	1,145,249	*	*	10	102,425	19	75,623
HOLT	*	*	36	2,858,702	0	0	40	159,515	47	141,978
HOOVER	20	97,183	140	424,916	*	*	12	48,255	22	105,296
HOWARD	31	93,327	278	1,612,192	20	231,828	51	221,614	93	294,759
JEFFERSON	20	66,693	121	3,239,298	*	*	22	87,255	37	149,448
JOHNSON	*	*	91	1,330,225	*	*	11	37,417	22	71,223
KEARNEY	19	80,798	201	1,161,028	11	68,955	45	159,878	70	235,841
KEITH	14	53,871	20	2,590,297	0	0	0	0	*	*
KEYA PAHA	20	49,829	100	243,741	*	*	24	87,644	31	107,150
KIMBALL	20	602,763	299	1,300,648	*	*	48	172,312	71	195,990
KNOX	162	602,763	2,044	3,256,702	121	1,189,920	699	3,105,801	984	3,633,731
LANCASTER	42	210,889	448	27,158,564	135	1,707,074	157	679,769	241	992,468
LINCOLN	*	*	10	5,411,769	*	*	*	*	*	*
LOGAN	*	*	13	110,532	0	0	*	*	*	*
LOUP	48	173,578	509	133,946	0	0	124	584,540	177	583,207
MADISON	0	0	*	6,483,001	0	0	*	*	*	*
MCPHERSON	27	77,697	168	2,056,428	*	*	13	40,410	38	138,846
MERRICK	22	85,550	134	1,537,161	*	*	*	*	14	32,456
MORRILL	19	52,570	90	1,050,277	*	*	12	67,660	19	97,019
NANCE	15	38,946	170	1,846,814	*	*	28	68,863	47	122,234
NEMAHA	35	149,121	156	1,863,825	*	*	37	140,465	56	188,828
NUCKOLLS	15	60,967	287	3,506,834	*	*	37	161,371	93	310,228
OTOE	21	62,479	114	1,246,692	0	0	17	48,826	35	102,965
PAWNEE	18	111,394	52	658,629	0	0	*	*	13	58,120
PERKINS	41	140,758	143	1,851,482	*	*	27	90,384	46	149,690
PHELPS	15	53,552	161	1,807,401	*	*	21	78,991	33	123,885
PIERCE	41	140,758	474	5,933,987	*	*	101	369,005	177	580,927
PLATTE	15	84,158	99	1,145,304	*	*	12	49,958	22	73,467
POLK	21	78,139	199	2,494,192	10	128,441	33	128,887	67	249,215
RED WILLOW	18	78,139	309	3,478,343	10	78,271	50	243,905	69	249,503
RICHARDSON	*	*	48	498,619	0	0	*	*	*	*
ROCK	27	118,430	249	3,083,859	*	*	55	222,284	87	285,414
SALINE	50	300,574	605	8,128,485	35	410,278	146	718,560	283	1,156,233
SARPY	37	198,119	294	3,509,901	11	118,297	60	249,929	84	324,592
SAUNDERS	73	309,801	928	11,964,794	13	81,068	237	872,859	272	992,639
SCOTTS BLUFF	15	38,067	200	2,499,178	*	*	46	173,854	81	332,113
SEWARD	19	87,115	147	1,675,958	*	*	14	56,407	28	96,120
SHERIDAN	*	*	120	1,339,538	*	*	15	63,637	27	101,546
SHERMAN	13	30,974	12	132,848	0	0	*	*	*	*
SIOUX	24	123,252	86	1,007,746	*	*	18	78,573	25	97,671
STANTON	15	53,552	165	2,021,000	*	*	21	51,223	33	106,946
THAYER	12	58,594	87	1,058,191	*	*	*	*	*	*
THOMAS	21	97,673	140	1,682,554	0	0	15	55,444	16	105,318
THURSTON	22	120,106	237	3,092,296	*	*	38	136,292	27	89,084
VALLEY	*	*	103	1,283,507	0	0	15	75,909	84	294,703
WASHINGTON	18	68,434	151	1,632,704	*	*	12	50,584	27	94,604
WAYNE	*	*	12	141,044	0	0	*	*	37	130,826
WEBSTER	22	68,920	221	2,810,437	*	*	44	193,169	*	*
WHEELER	390	2,101,636	5,878	75,443,505	287	2,596,188	1,446	6,493,283	67	240,487
YORK	162	602,763	2,044	27,158,564	121	1,189,920	699	3,105,801	2,678	10,917,795
OMAHA 2	1,606	6,348,498	15,619	189,375,409	543	5,547,307	2,730	11,044,059	984	3,633,731
LINCOLN	2,158	\$9,052,897	23,541	\$291,977,478	951	\$9,333,415	4,875	\$20,643,143	4,584	\$30,682,706
OTHER										
TOTAL										

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* = Suppressed to avoid disclosure of confidential information.

² "Omaha" refers to Douglas, Sarpy & Washington Counties; "Lincoln" refers to Lancaster County; "Other" refers to the balance of the state.

Table 6 — Homestead Exemption Program by Counties, Applicants Who DID NOT FILE a 2003 Federal Income Tax Return (Cont.)

COUNTY	IRA DISTRIBUTIONS		TAXABLE IRA DISTRIBUTIONS		TAX EXEMPT INTEREST		TAXABLE INTEREST		OTHER INCOME	
	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT
ADAMS	42	\$132,505	81	\$232,188	36	\$34,448	266	\$420,688	40	\$158,033
ANTELOPE	11	57,733	17	59,419	*	*	97	145,645	26	100,342
ARTHUR	0	0	0	0	0	0	0	0	0	0
BANNER	*	*	*	*	0	0	*	*	*	*
BLAINE	*	*	*	*	0	0	*	*	0	0
BOONE	11	25,207	19	39,796	*	*	70	127,537	13	68,442
BOX BUTTE	15	40,599	21	51,357	*	*	94	158,938	12	35,177
BOYD	*	*	*	*	*	*	38	59,524	17	85,354
BROWN	*	*	*	*	*	*	69	140,872	*	*
BUFFALO	39	107,818	60	170,716	23	51,333	235	369,534	54	188,512
BURT	20	52,746	35	103,194	*	*	95	175,311	27	106,495
BUTLER	15	46,987	19	48,719	*	*	97	117,933	18	84,202
CASS	26	51,376	38	73,679	*	*	153	210,134	30	62,889
CEDAR	14	29,001	23	63,112	13	26,746	115	197,266	27	105,264
CHASE	*	*	*	*	*	*	34	54,413	11	31,119
CHERRY	13	26,202	13	22,991	*	*	45	86,111	10	32,793
CHEYENNE	12	28,774	18	34,890	*	*	86	142,594	15	37,304
CLAY	*	*	12	39,109	10	21,649	58	88,580	11	31,593
COLFAX	15	46,535	33	90,049	14	18,898	123	189,262	30	103,263
CUMING	*	*	21	54,035	21	31,115	99	185,149	25	109,464
CUSTER	24	49,980	27	57,602	20	36,357	120	240,393	27	115,552
DAKOTA	37	101,052	45	121,080	*	*	136	191,218	21	99,461
DAWES	*	*	10	27,416	*	*	71	160,280	*	*
DAWSON	47	124,761	61	145,977	13	12,917	215	310,624	33	121,615
DEUEL	*	*	*	*	*	*	19	36,744	*	*
DIXON	19	61,287	25	73,759	*	*	84	130,421	27	119,503
DODGE	73	198,404	117	302,322	43	46,707	383	551,027	67	171,863
DOUGLAS	448	1,147,442	717	1,721,321	190	225,799	2,256	2,996,529	256	610,699
DUNDY	*	*	*	*	*	*	29	50,322	*	*
FILLMORE	17	36,644	25	53,857	*	*	84	107,667	18	79,539
FRANKLIN	10	25,392	14	32,384	*	*	48	65,545	*	*
FRONTIER	*	*	*	*	*	*	14	39,903	*	*
FURNAS	*	*	11	20,059	*	*	58	90,138	14	44,354
GAGE	61	180,834	70	214,620	21	33,865	319	448,454	53	166,368
GARDEN	*	*	*	*	*	*	33	41,024	*	*
GARFIELD	*	*	*	*	*	*	41	65,979	*	*
GOSPER	*	*	*	*	*	*	24	45,022	*	*
GRANT	*	*	*	*	*	*	*	*	0	0
GREELEY	*	*	*	*	*	*	*	*	*	*
HALL	61	176,271	116	288,082	24	34,475	37	80,676	*	*
HAMILTON	17	54,731	24	69,125	451	663,174	61	79,677	55	122,436
HARLAN	*	*	10	27,950	38	50,912	61	79,677	10	45,517
HAYES	0	0	0	0	*	*	38	50,912	*	*
HITCHCOCK	*	*	*	*	*	*	38	70,290	*	*
HOLT	21	54,190	26	79,026	17	29,118	108	179,121	39	118,038
HOOKER	*	*	*	*	0	0	17	38,780	*	*
HOWARD	*	*	14	39,979	0	0	74	172,699	*	*
JEFFERSON	25	53,638	42	91,053	12	14,575	162	265,278	31	119,718
JOHNSON	*	*	*	*	*	*	76	120,025	14	44,406
KEARNEY	*	*	10	25,606	*	*	45	93,785	*	*
KEITH	19	62,725	32	98,357	10	11,540	101	149,693	17	57,238
KEYA PAHA	0	0	*	*	*	*	12	19,718	*	*
KIMBALL	*	*	*	*	*	*	54	56,029	*	*
KNOX	22	71,457	31	95,942	*	*	180	322,985	44	180,558
LANCASTER	281	774,687	388	964,591	83	151,661	1,276	1,793,034	158	447,677
LINCOLN	33	97,013	45	127,778	22	40,302	321	390,420	35	81,250
LOGAN	*	*	*	*	*	*	*	*	*	*
LOUP	0	0	0	0	0	0	*	*	*	*
MADISON	73	217,212	96	282,496	25	36,212	321	495,330	55	189,245
MCPHERSON	0	0	0	0	0	0	*	*	*	*
MERRICK	14	40,147	16	48,693	*	*	91	122,674	18	52,062
MORRILL	10	26,749	12	27,244	*	*	48	77,607	*	*
NANCE	*	*	*	*	14	38,308	30	31,973	*	*
NEMAH	*	*	*	*	24	46,547	65	119,388	20	83,277
NUCKOLLS	13	31,624	14	32,800	*	*	95	136,955	17	45,734
OTOE	13	41,571	35	98,122	19	28,785	152	193,450	31	88,574
PAWNEE	*	*	*	*	*	*	60	107,425	13	57,929
PERKINS	*	*	*	*	*	*	26	45,460	*	*
PHELPS	15	29,564	28	59,275	*	*	80	114,842	*	*
PIERCE	17	62,531	26	83,950	*	*	84	148,187	19	96,533
PLATTE	60	204,396	102	305,767	30	49,434	321	484,764	48	175,029
POLK	*	*	11	39,082	*	*	49	71,813	15	80,120
RED WILLOW	17	62,218	27	78,470	*	*	102	187,794	21	72,195
RICHARDSON	18	33,621	32	57,889	*	*	173	259,806	33	99,647
ROCK	*	*	*	*	*	*	15	24,400	*	*
SALINE	24	57,430	41	99,119	12	10,071	177	313,935	38	119,658
SARPY	55	138,856	115	292,501	34	41,753	354	479,733	38	102,549
SAUNDERS	24	78,815	33	93,234	16	29,230	165	243,803	40	156,106
SCOTTS BLUFF	65	172,533	75	207,825	22	45,324	449	767,584	56	181,825
SEWARD	15	37,015	25	55,731	13	11,880	136	221,372	30	126,396
SHERIDAN	10	30,661	16	39,066	*	*	67	107,937	19	90,983
SHERMAN	*	*	*	*	*	*	64	101,346	11	28,819
SIOUX	*	*	*	*	0	0	*	*	*	*
STANTON	16	37,039	17	38,389	*	*	43	61,726	*	*
THAYER	15	47,501	25	63,507	10	18,529	104	180,150	11	47,359
THOMAS	*	*	*	*	0	0	*	*	*	*
THURSTON	*	*	*	*	*	*	42	65,444	11	50,746
VALLEY	*	*	21	49,721	*	*	93	196,180	17	77,358
WASHINGTON	13	22,135	44	90,970	*	*	146	182,333	26	78,532
WAYNE	14	45,661	19	65,139	*	*	68	150,849	13	51,180
WEBSTER	*	*	*	*	10	14,605	64	123,273	22	80,062
WHEELER	0	0	0	0	*	*	*	*	*	*
YORK	28	69,501	43	106,679	17	12,344	140	218,099	29	130,788
OMAHA ²	516	1,308,433	876	2,104,792	231	271,201	2,756	3,658,596	320	791,779
LINCOLN	281	774,687	388	964,591	83	151,661	1,276	1,793,034	158	447,677
OTHER	1,340	3,738,100	2,034	5,375,249	758	1,186,681	8,602	13,649,664	1,616	5,710,007
TOTAL	2,137	\$5,821,220	3,298	\$8,444,632	1,072	\$1,609,543	12,634	\$19,101,294	2,094	\$6,949,463

¹ Only positive income is used in the compilation.

* = Suppressed to avoid disclosure of confidential information.

² "Omaha" refers to Douglas, Sarpy & Washington Counties; "Lincoln" refers to Lancaster County; "Other" refers to the balance of the state.

Table 6 — Homestead Exemption Program by Counties, Applicants Who DID NOT FILE a 2003 Federal Income Tax Return (Cont.)

COUNTY	MEDICAL & DENTAL EXPENSES		MEDICAL & DENTAL DEDUCTIONS		HOUSEHOLD INCOME ¹	
	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT
ADAMS	148	\$824,716	144	\$692,146	503	\$7,433,140
ANTELOPE	100	433,247	99	368,527	186	2,264,100
ARTHUR	*	*	0	0	*	*
BANNER	*	*	*	*	*	*
BLAINE	*	*	*	*	*	*
BOONE	38	141,553	37	116,308	146	1,766,067
BOX BUTTE	64	357,490	60	308,538	202	2,613,101
BOYD	*	*	*	*	77	927,308
BROWN	22	142,835	22	126,707	101	1,299,041
BUFFALO	180	949,763	175	801,715	497	7,077,714
BURT	69	390,805	66	332,373	203	2,823,508
BUTLER	38	179,683	38	151,525	157	2,027,245
CASS	115	497,126	108	409,470	285	4,017,038
CEDAR	63	326,069	59	279,972	202	2,558,909
CHASE	35	179,955	34	156,841	92	1,125,667
CHEERY	37	168,784	36	141,177	128	1,580,446
CHEYENNE	37	260,693	35	226,246	169	2,362,914
CLAY	54	273,175	52	231,474	126	1,733,047
COLFAX	62	379,158	61	331,735	201	2,505,066
CUMING	32	203,810	32	177,265	179	2,430,828
CUSTER	110	445,776	105	373,494	261	3,228,234
DAKOTA	113	648,424	109	560,087	287	3,906,245
DAWES	25	130,836	25	108,801	175	2,300,940
DAWSON	88	465,676	85	392,515	377	5,523,186
DEUEL	23	94,361	21	78,096	51	662,119
DIXON	80	352,572	76	296,603	138	1,773,613
DODGE	252	1,374,850	245	1,157,697	639	9,659,922
DOUGLAS	2,218	9,243,915	2,081	7,591,716	5,251	75,490,769
DUNDY	*	*	*	*	51	628,266
FILLMORE	35	214,763	32	185,117	137	1,889,186
FRANKLIN	28	176,417	27	154,993	105	1,319,876
FRONTIER	14	79,249	14	65,590	49	776,261
FURNAS	37	153,615	35	128,004	138	1,708,413
GAGE	219	1,026,260	217	858,341	543	7,488,454
GARDEN	*	*	*	*	76	971,324
GARFIELD	*	*	*	*	64	749,781
GOSPER	*	*	*	*	40	605,053
GRANT	*	*	*	*	*	*
GREELEY	17	114,747	17	102,417	67	783,046
HALL	241	1,212,134	231	1,010,912	785	11,423,938
HAMILTON	53	273,559	53	232,393	114	1,580,258
HARLAN	32	127,288	30	103,720	108	1,492,877
HAYES	*	*	*	*	12	119,293
HITCHCOCK	40	162,156	38	133,714	96	1,261,401
HOLT	93	381,144	86	320,836	276	3,226,186
HOOKER	12	64,350	11	56,083	36	451,411
HOWARD	32	167,714	31	139,756	146	1,953,120
JEFFERSON	99	488,917	94	414,801	296	3,938,752
JOHNSON	40	188,669	40	161,294	129	1,664,839
KEARNEY	32	133,517	32	109,235	93	1,340,790
KEITH	85	386,832	76	323,345	209	2,995,093
KEYA PAHA	*	*	*	*	20	265,082
KIMBALL	42	140,956	36	111,985	102	1,469,100
KNOX	95	422,789	88	355,868	302	3,762,889
LANCASTER	1,219	5,542,635	1,171	4,619,860	2,150	31,380,161
LINCOLN	186	952,603	182	795,972	560	8,162,912
LOGAN	*	*	*	*	11	146,139
LOUP	*	*	*	*	14	169,857
MADISON	231	1,126,288	217	948,000	517	7,357,083
MCPHERSON	*	*	*	*	*	*
MERRICK	43	228,591	41	193,190	174	2,332,637
MORRILL	29	144,668	28	122,361	139	1,701,685
NANCE	13	70,885	13	59,605	91	1,231,945
NEMAHA	33	162,705	32	137,654	172	2,175,310
NUCKOLLS	52	226,999	52	186,604	161	2,161,143
OTOE	126	606,719	122	512,579	291	3,910,062
PAWNEE	29	129,235	28	109,619	115	1,485,772
PERKINS	17	92,409	17	78,426	54	732,983
PHELPS	43	195,082	43	162,350	146	2,125,765
PIERCE	48	231,954	45	193,602	163	2,202,215
PLATTE	164	700,229	151	566,943	481	7,135,857
POLK	24	164,899	24	145,516	101	1,346,171
RED WILLOW	81	345,764	78	283,388	211	3,010,302
RICHARDSON	91	365,569	88	302,044	324	4,003,832
ROCK	12	56,267	12	48,227	49	546,786
SALINE	154	682,535	147	574,994	255	3,484,039
SARPY	296	1,286,427	293	1,050,097	656	9,877,404
SAUNDERS	115	650,689	107	563,086	311	4,151,933
SCOTTS BLUFF	139	856,709	139	717,285	942	13,834,611
SEWARD	80	477,874	75	414,813	205	2,939,772
SHERIDAN	51	229,383	45	192,348	151	1,980,944
SHERMAN	22	108,554	21	91,505	122	1,541,828
SIOUX	*	*	*	*	12	154,511
STANTON	27	184,713	26	163,957	88	1,152,448
THAYER	51	300,797	47	257,373	168	2,347,717
THOMAS	*	*	*	*	17	214,663
THURSTON	19	106,747	18	88,222	88	1,288,799
VALLEY	26	156,979	24	132,205	141	2,061,191
WASHINGTON	184	777,984	184	650,795	244	3,268,513
WAYNE	47	238,880	43	201,693	103	1,469,781
WEBSTER	31	279,947	30	253,288	153	1,891,280
WHEELER	*	*	*	*	12	150,566
YORK	113	542,117	110	455,898	226	3,162,228
OMAHA ²	2,698	11,308,326	2,558	9,292,609	6,151	88,636,686
LINCOLN	1,219	5,542,635	1,171	4,619,860	2,150	31,380,161
OTHER	5,200	26,123,133	4,985	22,058,337	16,175	221,580,350
TOTAL	9,117	\$42,974,094	8,714	\$35,970,806	24,476	\$341,597,197

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